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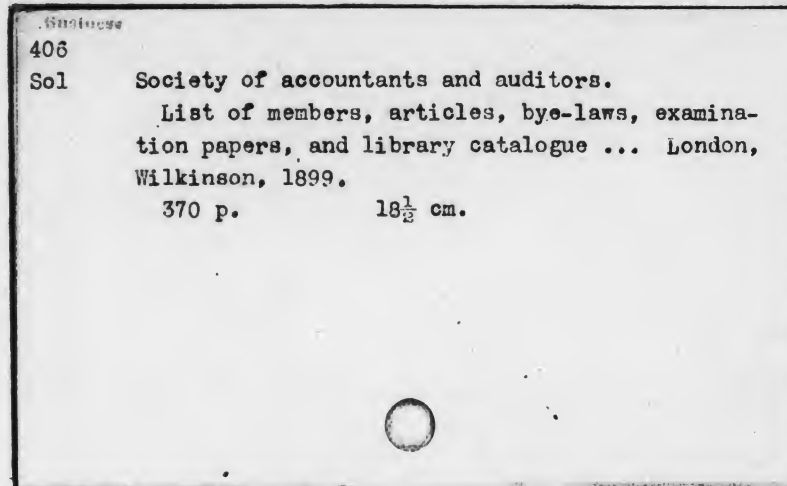
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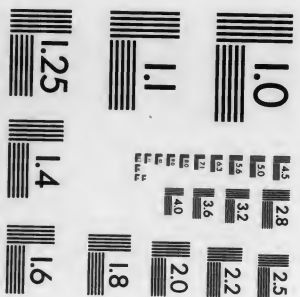
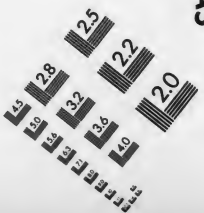


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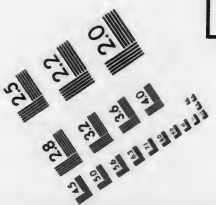
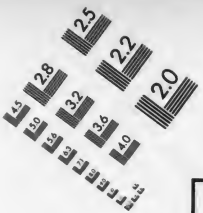
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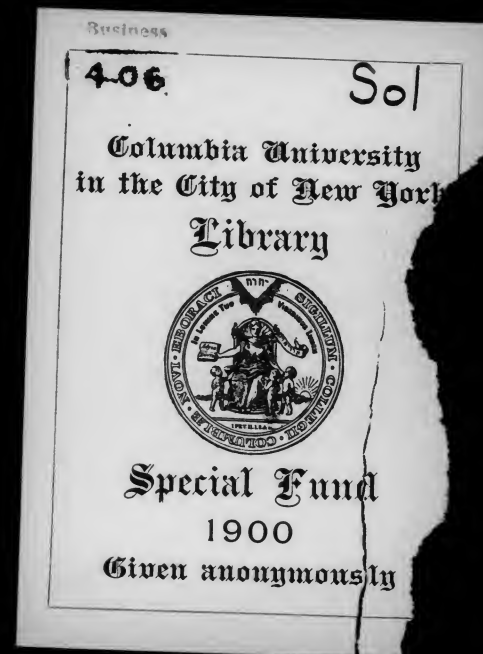
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ENGLAND AND WALES.

ACCRINGTON. (*Lancashire.*)

Fellow.
DATE OF ADMISSION.
1892, Nov. 16th. BECKETT, Jabez, Borough Accountant, Town Hall.

ALFORD. (*Lincolnshire.*)

Associate.
1888, July 24th. ALLINSON, Sidney Ward, Accountant to Soulby, Sons & Winch, Limited.

ASHFORD. (*Kent.*)

Associate.
1894, Jan. 2nd. HOLMES, Joseph Edwin, 1, Somerset Road and at Hythe.

ASHTON-UNDER-LYNE. (*Lancashire.*)

Fellows.
1885, Dec. 31st. SHAW, Henry, 8, Delamere Street; and at Oldham.
1893, July 20th. NEAL, John, Borough Comptroller, Town Hall.

BACUP. (*Lancashire.*)

Fellows.
1886, Nov. 26th. PILLING, John, 9, Lord Street; and at Ramsbottom and Haslingden.
1896, July 21st. LORD, James Henry, Bank Buildings. (*Admitted Associate March 17th, 1892.*)

Topographical List.—ENGLAND AND WALES.

BARNESLEY. (*Yorkshire.*)

Fellows.
DATE OF ADMISSION.
1894, Jan. 2nd. CARR, William, 27, Regent Street.
1885, Dec. 31st. HAIGH, Isaac, 29, Regent Street.
1885, Dec. 31st. HARRISON, Charles, 15, Regent Street.
1887, Nov. 17th. MOULTON, Christopher Albert (C. A. Moulton & Co.), 21, Regent Street. (*Member of the Council; President, Sheffield and District Society.*)

Associates.
1891, Mar. 24th. BUTTON, Walter Francis (C. A. Moulton & Co.), 21, Regent Street.
1898, Nov. 15th. KNIGHT, William Bryant, 4 & 6, Regent Street.

BARNSTAPLE. (*Devonshire.*)

Associate.
1898, Nov. 15th. SCHOFIELD, Frederick Lording, Accountant Barnstaple Gas Co., The Square.

BARROW-IN-FURNESS. (*Lancashire.*)

Fellows.
1898, Mar. 18th. GUNSON, James, Borough Treasurer, Town Hall.
1899, Mar. 9th. ORMANDY, William Richardson, 16, Cornwallis Street.

BARRY. (*Glamorgan.*)

Associate.
1891, May 13th. TAVERNER, Alfred Thomas, 10, Windsor Road; and at Penarth.

BATH. (*Somerset.*)

Fellows.
1898, Mar. 18th. CURTIS, George James Barron, 14, Bladud Buildings. (*Admitted Associate July 14th, 1892.*)
1898, Mar. 18th. TURPIN, Alfred Christopher (Bowles, Turpin & Co.), 41, Broad Street. (*Admitted Associate December 31st, 1885.*)
Associate.
1885, Dec. 31st. WALL, Robert Curtis, 11, New King Street.

Topographical Dist.—ENGLAND AND WALES.

BATLEY. (Yorkshire.)

Associate.

DATE OF ADMISSION.
1896 July 21st. BURLINSON, William Davie (W. D. Burlinson & Co.), Branch Avenue.

BEDFORD.

Associate.

1895, July 24th. BALL, Harry, 1, Duke Street, Mill Street

BEXLEY HEATH. (Kent.)

Associate.

1896, July 21st. DUNN, Alexander Simpson, "Grosmont," Ethronvi Road.

BIRMINGHAM. (Warwick.)

Fellows.

1892, Mar. 17th. BLACKHAM, Joseph William (W. G. & J. W. Blackham), 180, Corporation Street. (*Member of the Council; Admitted Associate August 10th, 1886.*)
1893, Mar. 21st. BRIDGWATER, Thomas, Clarence Chambers, 39, Corporation Street.
1890, Feb. 11th. BROWN, James William Bray, F.S.S., Prudential Buildings, Corporation Street. (*Vice-President of the Society; Member of the Council; and President of the Birmingham and Midland Society.*)
1887, Sep. 16th. FRANCIS, Alfred, 26, Corporation Street.
1899, June 13th. Grant-Smith, William Colin (W. G. Floyd & Grant-Smith), 48, Cherry Street.
1885, Dec. 31st. HANKINS, John Augustine, 121, Colmore Row; and at London.
1885, Dec. 31st. HICKMAN, Albert Edward, 46, Cherry Street.
1891, Nov. 13th. NEWBY, William Lewis, F.S.S., 39, Temple Row. (*Hon. Secretary of the Birmingham and Midland Society.*)

Topographical Dist.—ENGLAND AND WALES.

BIRMINGHAM—continued.

Associates.

DATE OF ADMISSION.
1887, Apl. 22nd. AULT, Frederic John, Aitken Chambers, 1, Cannon Street.
1894, Oct. 30th. BENTON, Arthur, Clerk to Frank Impey & Findlay, 37, Newhall Street.
1893, Feb. 16th. BLACKHAM, Walter George (W. G. & J. W. Blackham), 180, Corporation Street.
1894, Dec. 31st. CANLETT, Arthur, Clerk to Allen, Edwards & Smith, 90, New Street.
1898, Mar. 18th. CARR, Herbert Edward (Carr & Lockett), County Chambers, Corporation Street.
1897, July 16th. CORFIELD, George Edgar (Corfield & Cripwell), Exchange Chambers, New Street; and at Manchester.
1891, Nov. 13th. COTTERELL, Charles William, 57, Colmore Row.
1891, Nov. 13th. COTTERELL, Frederick James, City Chambers, Broad Street Corner.
1897, Jan. 13th. CRIPWELL, Albert (Corfield & Cripwell), Exchange Chambers, New Street; and at Manchester.
1893, Nov. 14th. DAVIES, George, Grosvenor Buildings, Steelhouse Lane.
1894, Jan. 2nd. DAVIS, Kenneth Randall, Secretary, Birmingham Small Arms Co., Ltd, Small Heath.
1896, July 21st. EVANS, Arthur Edwin, Clerk to Mayo, Powell & Thompson, 15, Newhall Street.
1896, July 21st. EVANS, Walter Watkin (Evans & Bennett), Educational Chambers, 90, New Street.
1898, May 20th. FARROW, Henry Fred, Clerk to Gibson & Ashford, 39, Waterloo Street.
1891, Nov. 13th. FLOYD, Walter Grosvenor (W. G. Floyd & Grant-Smith), 48, Cherry Street.
1897, Mar. 19th. GREENSMITH, Clarence Tom, Clerk to Sharp, Parsons & Co., 120, Colmore Row.

Topographical List.—ENGLAND AND WALES.

BIRMINGHAM—continued.

Associates.

DATE OF ADMISSION.	
1895, July 24th.	HARCOURT, Harold (Frank Creke, Harcourt & Co.), Athenæum Chambers, Temple Row.
1894, Jan. 2nd.	HAWNT, Frederick Montague, Temple Courts, Temple Row.
1897, Mar. 19th.	HILL, Percy Gibson, Clerk to Abbott, Deeley, Hill & Co., 9, Bennett's Hill.
1895, July 24th.	HITCHINS, John Albert, Clerk to C. A. Harrison, Barratt, West & Thorley, 22, Waterloo Street.
1896, Mar. 20th.	KERR, John Durie, 5, Waterloo Street.
1896, Mar. 20th.	KERR, Ernest Tritchler, 119, Colmore Row.
1899, Jan. 5th.	KIDD, Henry Peter, Clerk to Bayfield & Bayfield, 95, Colmore Row.
1899, Jan. 5th.	KING, George Charles, Clerk to Leigh Elkington, Neal & Co., 29, Newhall Street.
1894, Jan. 2nd.	LAFSLEY, William John, Northfield.
1899, Mar. 9th.	LOCKETT, Joseph (Carr & Lockett), County Chambers, Corporation Street.
1893, July 20th.	MAXWELL, William Henry, Corporation Street, and 419, Moseley Road.
1898, July 22nd.	PATRICK, Charles William, Accountant Birmingham Tramways Co., Ltd., 153, Corporation Street.
1892, July 14th.	POULTON, Archibald Dossetor, Secretary and Accountant to Thomas Adams & Sons, Limited, 16, Cambridge Street.
1898, July 22nd.	RADFORD, Thomas Shilton, Clerk to Howard Smith, Slcombe & Co., 14, Waterloo Street.
1896, July 21st.	RANDALL, Thomas John, Clerk to C. A. Harrison, Barratt, West & Thorley, 22, Waterloo Street.
1895, Mar. 29th.	RAWLINS, Thomas Lewis, 16, Bennett's Hill.
1893, July 20th.	SHARP, Charles Fabian (Sharp, Sparshott & Co.), 71, Colmore Row.

Topographical List.—ENGLAND AND WALES.

BIRMINGHAM—continued.

Associates.

DATE OF ADMISSION.	
1893, Mar. 21st.	SHEPHERD, Thomas Lawn, Accountant to British Workmen's and General Assurance Co., Limited, Broad Street Corner.
1888, July 24th.	SPITTLE, John Albert, 76, Birchfield Road, Birchfield.
1894, Mar. 20th.	THOMAS, William, 88, Colmore Row.
1892, Dec. 30th.	TOLLEY, William Alfred (Hodgkinson, Tolley & Co.), 95, Colmore Row, and at Kidderminster.
1897, July 16th.	WARD, Charles Edwin, Clerk to Abbott, Deeley, Hill & Co., 9, Bennett's Hill.
1893, July 20th.	WOOLLETT, Charles, Assistant Official Receiver, 174, Corporation Street.

BLACKBURN. (Lancashire.)

Fellows.

1891, Nov. 13th.	BAILEY, John Henry, Borough Treasurer, Town Hall. (<i>Member of the Council.</i>)
1885, Dec. 31st.	BULLOUGH, Edwin James, 1, Richmond Terrace. (<i>Auditor to the Society.</i>)

Associates.

1891, July 16th.	JOHNSTON, Peter Haslam, 31, Azalea Road.
1893, July 20th.	SIDDLE, Thomas, Eanam Wharfs, and 17, Duke Terrace, New Bank Road.

BLACKPOOL. (Lancashire.)

Fellows.

1898, Mar. 18th.	DIXON, Rowland, 28, Buchanan Street.
1896, July 21st.	HUDDLESTONE, John Richard, Empire Chambers, Church Street

Associate.

1897, Mar. 19th.	HEYES, Morris, Borough Treasurer, Town Hall.
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Topographical List.—ENGLAND AND WALES.

BLACKPOOL—continued.

Associates.

DATE OF ADMISSION.	
1896, Mar. 20th.	ROBINSON, John Harrison, Talbot Chambers, Talbot Square.
1889, July 17th.	ROBINSON, Joseph, Clerk to Blane & Riding, 9, Central Beach.
1897, Mar. 19th.	WALKER, James, Old Bank Chambers, Talbot Square.

BLYTH. (Northumberland.)

Fellow.

1893, May 17th.	BATELEY, William Beadon, Central Buildings, Waterloo.
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BOLTON. (Lancashire.)

Fellows.

1891, Feb. 10th.	FEARNHEAD, Joseph, 19, Acresfield.
1886, Mar. 12th.	HEALY, George James, 18, Acresfield; and at Wigan.
1897, Nov. 17th.	SWAINSON, George, Borough Treasurer, Town Hall.
1885, Dec. 31st.	WALMSLEY, Frederic (F. Walmsley & Co.), 39, Mawdsley Street; and at Manchester. (<i>Member of the Council; Past President.</i>)

Associates.

1897, Mar. 19th.	GREENHALGH, Llewellyn, 2, Fold Street.
1889, Dec. 31st.	MARSH, Frederic Siddall, 8, Bowkers' Row.
1898, May 20th.	VOSE, Joseph Robert, 11, Chancery Lane.

BOOTLE. (Lancashire.)

Fellows.

1892, Mar. 17th.	BLUNDELL, Harry James, 219, Marsh Lane; and at Seaforth.
1890, July 15th.	MILNE, George, Borough Accountant, Town Hall.

Topographical List.—ENGLAND AND WALES.

BOURNEMOUTH. (Hants.)

Associates.

DATE OF ADMISSION.	
1885, Dec. 31st.	BICKER, Edward (Bicker & Pettitt), Wilts and Dorset Bank Chambers.
1894, Feb. 12th.	HOUNSELL, Frederic Arthur Kelloway, Town Hall Chambers.
1898, Jan. 18th.	LING, William Alexander James, Clerk to Bicker & Pettitt, Wilts and Dorset Bank Chambers.
1898, Mar. 18th.	PETTITT, Sydney Robert (Bicker & Pettitt), Wilts and Dorset Bank Chambers.
1895, Nov. 26th.	STACEY, George, 5, Wootton Gardens.
1899, Jan. 5th.	WILKINS, John Ernest, Clerk to Bicker & Pettitt, Wilts and Dorset Bank Chambers.

BRADFORD. (Yorkshire.)

Fellows.

1897, Mar. 19th.	CHESNEY, Peter Kerr (P. K. Chesney's Sons), 32, Market Street; and at Manchester.
1894, July 19th.	CRAVEN, Fred. (Glossop, Craven & Tebbs), Beckett's Bank Chambers, Cheapside. (<i>Admitted Associate Dec. 30th, 1886.</i>)
1892, Dec. 30th.	THORPE, George Albine, City Treasurer, Town Hall.

Associates.

1898, Jan. 18th.	BEST, Charles Henry (Best & Turner), 223/5, Swan Arcade.
1893, Mar. 21st.	CHILDE, Joseph Braithwaite (Claridge & Childe), London and Midland Bank Chambers, Market Street; and at London.
1890, July 15th.	CLARIDGE, William, M.A. (Claridge & Childe), London and Midland Bank Chambers, Market Street; and at London.
1899, Jan. 5th.	HALEY, James Herbert, Clerk to W. M. Gray, District Bank Chambers, Market Street.

Topographical List.—ENGLAND AND WALES.

BRADFORD—continued.

Associates.

DATE OF ADMISSION.	
1899, Mar. 9th.	HEAD, Richard, Clerk to J. S. Colefax, 2, Aldermanbury.
1892, Mar. 17th.	LEE, Frederick Hinsley (Joseph Lee & Sons), 9, Market Street.
1892, Mar. 17th.	LEE, Louis Charles (Joseph Lee & Sons), 9, Market Street.
1896, July 21st.	LOCKWOOD, Angelo, Clerk to the Official Receiver, 31, Manor Row.
1892, Mar. 17th.	LUND, John, Clerk to J. A. Heselton & Son, 9, Market Street.
1898, Jan. 18th.	MITCHELL, Edgar Aspinall (Rawlinson & Mitchell), 13, Tanfield Chambers, Market Street.
1898, Mar. 18th.	RAMSHAW, William Christopher, Clerk to P. R. Sewell, Queen Anne Chambers.
1893, July 20th.	REYNOLDS, James William, Bank Street and Kirkgate Chambers.
1895, Nov. 26th.	RHODES, Joseph, Clerk to W. M. Gray, District Bank Chambers, Market Street.
1897, Nov. 17th.	RUSHWORTH, Thomas, 15, Kirkgate.
1891, July 16th.	TEBBS, Herbert Louis (Glossop, Craven & Tebbs), Beckett's Bank Chambers.
1899, June 13th.	THYNE, Richard Cobden, Secretary, Bradford Dyers' Association, Limited.
1895, July 24th.	TOWN, Robert, 55, Tyrrel Street.
1899, Jan. 5th.	TURNER, William Arthur (Best & Turner), 223 & 225, Swan Arcade.

BRIDGEND. (Glamorgan.)

Fellow.

1885, Dec. 31st.	COOKE, William, 25, Dunraven Place.
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Associate.

1896, Nov. 23rd.	POWELL, William (Powell & Cooke), Snowhill Chambers, Adare Street.
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Topographical List.—ENGLAND AND WALES.

BRIDLINGTON QUAY. (Yorkshire.)

Associate.

DATE OF ADMISSION.	
1897, Oct. 21st.	WEBB, Charles, 15, Manor Street; and at Scarborough.

BRIERLEY HILL. (Staffs.)

Fellow.

1887, Apl. 22nd.	MORRIS, William John, Avon House.
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BRIGHTLINGSEA. (Essex.)

Fellow.

1885, Dec. 31st.	ATKINS, Ellis Charles, Trinity House, Queen Street.
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BRIGHTON. (Sussex.)

Fellows.

1885, Dec. 31st.	FOSKETT, Joseph, 30, Norfolk Road.
1896, Mar. 20th.	HILTON, Frederick, 4, Pavilion Buildings.
1889, Apl. 12th.	STEVENS, Henry Marshall, Borough Accountant, Town Hall.

Associates.

1889, Nov. 12th.	KEMP, John Henry, 52, Compton Avenue.
1899, May 8th.	NORRISH, Charles Richard, Borough Accountant's Office.

BRISTOL. (Gloucester.)

Fellows.

1892, Mar. 17th.	ACKLAND, Frederick James (F. J. Ackland & Co.), 22, Clare Street; and at Weston-super-Mare.
1895, Nov. 26th.	CROMPTON, James, City Accountant, 51, Prince Street.
1898, July 22nd.	DIBBINS, Edward Henry, 40, Broad Street. (Admitted Associate July 19th, 1894.)

Topographical List.—ENGLAND AND WALES.

BRISTOL—*continued.***Associates.**

DATE OF ADMISSION.

- 1888, Dec. 31st. BROWNE, Alfred, 142, Whiteladies Road.
 1898, May 20th. DYER, Henry, Clerk to Alexander, Daniel & Co., Bank Chambers, Corn Street.
 1885, Dec. 31st. TRICKS, Frank Wood (F. Wood Tricks & Co.), Wellington Chambers, Bridge Street.
 1885, Dec. 31st. WATLING, John, 40, Broad Street.

BROMSGROVE. (*Worcester.*)**Fellow**

- 1896, Mar. 20th. ROPER, Thomas, 92, High Street.

BURNLEY. (*Lancashire.*)**Associate.**

- 1898, July 22nd. ASHWORTH, Fred, Clerk to Rawlinson & Hargreaves, 7, Grimshaw Street.

BURTON-ON-TRENT. (*Staffordshire.*)**Fellow.**

- 1898, May 20th. COXON, Alfred, 114, Station Street.

BURY. (*Lancashire.*)**Fellow.**

- 1886, July 8th. BARNES, John Richard, Limefield.

Associates.

- 1899, Jan. 5th. ROGERS, Robert Henry Blakeman, Clerk to C. R. Scholes, Stanley Buildings, Silver Street.
 1898, Mar 18th. WALTON, Harry Bailey, Clerk to W. Nabb, Old Market Place.
 1899, Jan. 5th. WOOD, Richard Watson, Clerk to C. R. Scholes, Stanley Buildings, Silver Street.

Topographical List.—ENGLAND AND WALES.

BURY ST. EDMUNDS. (*Suffolk.*)**Associate.**

DATE OF ADMISSION.

- 1895, Mar. 29th. WAKEFIELD, John Henry, Borough Accountant, Town Hall.

CAMBORNE. (*Cornwall.*)**Fellow.**

- 1885, Dec. 31st. REEVE, William John, Fore Street.

CAMBRIDGE.**Fellow.**

- 1899, Mar. 9th. INGLIS, John Arthur, Borough Accountant, Guildhall. (*Admitted Associate May 20th, 1898.*)

Associate.

- 1887, Feb. 11th. CHARLTON, Calver Foster, 7, Alexandra Street, Petty Cury.

CARDIFF. (*Glamorgan.*)**Fellows.**

- 1893, July 20th. BERKELEY, Charles Montague, 28, Park Hotel Buildings, Park Place.
 1896, Mar. 20th. BUSTON, William, 5, Queen Street. (*President, South Wales and Monmouthshire Society.*)
 1891, Nov. 13th. JENKINS, Thomas, 22, Edward Terrace, Queen Street.
 1887, Mar. 25th. ROBERTS, Ivor James, (D. Roberts & Sons), Caledonian Chambers, St. Mary Street, and 4, Dock Chambers, Bute Docks.

Associates.

- 1895, July 24th. BAILEY, Alfred Maurice (Bailey, Giller & Telfer), 24, Duke Street.
 1894, Oct. 30th. BATTEN, Charles Lloyd, Clerk to James Cozens, 111, Exchange, Bute Docks.
 1887, July 14th. BENNETT, William John, 6, Guildford Street.

Topographical List.—ENGLAND AND WALES.

CARDIFF—continued.

Associates.

DATE OF ADMISSION.	
1895. Nov. 26th.	CRANE, Henry Hunt, Clerk to C. A. Harrison Barratt, West & Co., Old Bank Chambers, High Street.
1897. Mar. 19th.	DAVID, John Jenkins (J. J. David & Co.) 16, St. John's Chambers.
1893. July 20th.	DRINKWATER, Charles Augustus, Clerk to D. Roberts & Sons, Caledonian Chambers, St. Mary Street.
1896. July 21st.	GILLER, George Samuel (Bailey, Giller & Telfer), 24, Duke Street.
1897. Jan. 13th.	HILL, Ernest Edward, Clerk to W. C. Clarke & Dovey, 31, Queen Street.
1896. Mar. 20th.	LEVYSHON, Richard, 12, Mount Stuart Square, Bute Docks.
1891. July 16th.	PHILLIPS, William, 108, St. Mary Street.
1891. Dec. 30th.	RAYNHAM, Henry James, Merchants' Exchange, Docks.
1893. July 20th.	RICHARDS, Richard Albert, Clerk to D. Roberts & Sons, Caledonian Chambers, St. Mary Street.
1898. Mar. 18th.	SAUNDERS, John Thomas, 29, St. Mary Street.
1892. Nov. 16th.	SIMPSON, John Frederic Keirle, Clerk to J. E. Gunn, Westgate Street.
1894. Jan. 2nd.	THOMAS, Alfred Henry, Victoria Chambers, 18, Queen Street. (<i>Hon. Secretary, South Wales and Monmouthshire Society.</i>)
1897. Mar. 19th.	WALTERS, Charles Edgar, Clerk to O. B. Cuvilje, 2, Stuart Street, Bute Docks.
1897. July 16th.	WALTERS, William James, 48, Conway Road.
1895. Mar. 29th.	WILLIAMS, John Wilmot, Clive Chambers, Windsor Place.

CARLISLE. (*Cumberland.*)

Fellow.

1895. Dec. 31st.	GRAHAM, John, City Treasurer, Town Hall.
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Topographical List.—ENGLAND AND WALES.

CARNARVON.

Fellow.

DATE OF ADMISSION.	
1897. Mar. 19th.	JONES, David Hugh, Borough Accountant, (<i>Admitted Associate November 14th, 1893.</i>)

CHELMSFORD (*Essex.*)

Associate.

1897. July 16th.	OWERS, Frank Howard, County Offices, Duke Street.
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CHELTENHAM. (*Gloucester.*)

Fellow.

1886. Dec. 30th.	MINETT, Richard, Borough Accountant, Municipal Offices.
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CHESHUNT. (*Herts.*)

Fellow.

1885. Dec. 31st.	BRIDGMAN, John Sturgeon (Bridgman & Son), and at Hoddesdon and Waltham Cross.
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CHESTER. (*Cheshire.*)

Fellow.

1895. Mar. 29th.	WILLIAMS, James, County Accountant, Chester Castle.
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Associates.

1895. Dec. 31st.	HENSHALL, James, Clerk to J. E. Edwards, Son & Warmsley, 29, Eastgate Row North.
1893. July 20th.	PYE, Frederick Augustus, Assistant Secretary to Chester United Gas Co., Cuppin Street.

CHESTERFIELD. (*Derbyshire.*)

Associate.

1895. Dec. 31st.	SHORT, Samuel Edward, 31, Gluman Gate.
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Topographical List.—ENGLAND AND WALES.

CHORLEY. (*Lancashire.*)

Fellow.

DATE OF ADMISSION.

1885, Dec. 31st. KING, John, F.S.S., 36, Chapel Street; and at Wigan. (*Member of the Council.*)

Associates.

1898, July 22nd. FEARNHEAD, John, 26, High Street.

1892, May 11th. KING, George Frederick, 36, Chapel Street.

COLCHESTER. (*Essex.*)

Associate.

1885, Dec. 31st. BRYAN, James Gosnell, Trinity Chambers and 57, Castle Road.

COVENTRY. (*Warwickshire.*)

Associates.

1895, Oct. 1st. DAFFERN, Thomas Mason, Economic Chambers, Little Park Street.

1897, Mar. 19th. WHITE, Robert, Derby Chambers, Derby Lane.

CREWE. (*Cheshire.*)

Fellows.

1885, Dec. 30th. GIBSON, Thomas Eli, 46, High Street; and at Warrington. (*Member of the Council.*)

1898, July 22nd. JENKINS, James Alexander, Borough Accountant.

Associate.

1894, Oct. 30th. GIBSON, William Wallworth, 46, High Street.

CROYDON. (*Surrey.*)

Fellow.

1892, Dec. 30th. GUNNER, William, Borough Accountant, Town Hall.

Topographical List.—ENGLAND AND WALES.

DARLASTON. (*Staffordshire.*)

Associate.

DATE OF ADMISSION.

1888, July 24th. HATCHETT, Henry, Secretary and Accountant South Staffordshire Tramways Company (Limited).

DARWEN. (*Lancashire.*)

Fellow.

1897, Nov. 17th. ELLISON, James Henry, Borough Treasurer, Municipal Buildings.

DEAL. (*Kent.*)

Fellow.

1894, Mar. 20th. HAMMOND, John Reynolds, 23, Queen Street.

DERBY.

Fellows.

1893, May 17th. BAUM, Allan (Harrison & Co.), 18, Wardwick.

1889, May 23rd. FOSTER, William, Bank Chambers, Albert Street.

1893, Feb. 16th. NUTT, Joseph Nathaniel, 3, Market Place.

1894, July 19th. WILSHIRE, Charles Joshua (Wilshire Bros.), 24, Strand Chambers.

1893, July 20th. WRIGHT, Amos, Corn Exchange.

DEWSBURY. (*Yorkshire.*)

Associates.

1897, Mar. 19th. CROSBY, Thomas, Clerk to W. Dawson, West Riding Union Bank Chambers.

1898, Mar. 18th. HUTCHINSON, John, Borough Accountant, Town Hall.

DONCASTER. (*Yorkshire.*)

Fellow.

1897, Jan. 13th. CLARKE, Frederick John, Oriental Chambers. (*Admitted Associate December 31st, 1894.*)

Topographical List.—ENGLAND AND WALES.

DONCASTER—continued.

Fellow.

DATE OF ADMISSION.
1886, Feb. 12th. TOWNEND, George William (Townend & Glover), 6, Priory Place; and at Goole and Wakefield.

Associates.

1897, Oct. 21st. BROCK, Arthur Henry, Bank Chambers, Scot Lane.
1895, July 24th. CULPIN, Henry, 36, Nether Hall Road.
1892, Dec. 30th. GLOVER, Joseph Horner (Townend & Glover), 6, Priory Place; and at Goole & Wakefield.

DOUGLAS. (*Isle of Man.*)

Fellows.

1898, Nov. 15th. BLAIR, John, Athol Street.
1894, Mar. 20th. BRIDSON, Matthew Matthias, 22, Athol Street.
1895, Nov. 26th. COWIN, Henry, Ridgeway Chambers.
1895, Mar. 29th. YOUNG, William Edwin, 26, Athol Street.

Associate.

1894, Jan. 2nd. KERRUSH, William Maltby (John Kerruish & Son), 21, Athol Street.

DURHAM.

Fellows.

1885, Dec. 31st. BAILEY, Richard, 38, Sunderland Road, Giles-gate.
1892, July 14th. MARTIN, Edwin Charles, 37, Sadler Street.

Associate.

1894, July 19th. GREEN, Thomas Guthrie, County Accountant's Office.

Topographical List.—ENGLAND AND WALES.

EASTBOURNE. (*Sussex.*)

Fellow.

DATE OF ADMISSION.
1896, May 21st. ALLCOCK, John, Borough Accountant, Town Hall. (*Admitted Associate July 14th, 1892.*)

EGREMONT, via Carnforth. (*Cumberland.*)

Fellow.

1887, Sept. 16th. FIDLER, Isaac Mossop, 91, Main Street.

Associate.

1899, Mar. 9th. BURNLEY, John Joseph, Accountant to Wallasey Urban District Council.

ELLESMERE PORT. (*Cheshire.*)

Fellow.

1886, Jan. 12th. FLEMING, Alexander, Whitby.

EXETER. (*Devonshire.*)

Fellow.

1885, Dec. 31st. MARTIN, Thomas, 16, Bedford Circus.

Associate.

1897, Mar. 19th. DUNSFORD, Matthew John, 15, Bedford Circus.

FAVERSHAM. (*Kent.*)

Fellow.

1896, Mar. 20th. DUNN, Robert Smith, 15, East Street. (*Admitted Associate May 15th, 1890.*)

FOLKESTONE. (*Kent.*)

Associate.

1898, Nov. 15. BARTON, Harry Howell, 62, Sandgate Road, and 17, Guildhall Street.

Topographical List.—ENGLAND AND WALES.

GATESHEAD-ON-TYNE. (*Durham*).

Fellow.

DATE OF ADMISSION.
1885, Dec. 31st. BOLAM, George, 12, West Street; and at 5, Wesley Terrace, Filling.

GLASTONBURY. (*Somerset*.)

Fellow.

1894, July 19th. BISHOP, John, 17, High Street; and at Street.

GLOUCESTER.

Fellow.

1892, Nov. 16th. CLUTTERBUCK, Albert Bernard, City Accountant, Guildhall.

Associate.

1898, July 22nd. SMITH, Frederick William, New Inn Chambers, King Street.

GOOLE. (*Yorkshire*.)

Fellow.

1886, Feb. 12th. TOWNEND, George William (Townend & Glover), Carlisle Chambers, Carlisle Street; and at Doncaster & Wakefield.

Associates.

1892, Dec. 30th. GLOVER, Joseph Horner (Townend & Glover), Carlisle Chambers, Carlisle Street; and at Doncaster & Wakefield.

1898, Nov. 15th. HOPLEY, Randal, 6, Church Street.

GREAT GRIMSBY. (*Lincolnshire*.)

Associate.

1896, July 21st. ROWE, John William Cramp, 60, Welholme Road, E.

GREAT YARMOUTH. (*Norfolk*.)

Associate.

1895, July 24th. WILLIMENT, James, 31, Regent Street

Topographical List.—ENGLAND AND WALES.

HALIFAX. (*Yorkshire*.)

Fellow.

DATE OF ADMISSION.
1893, May 17th. NORTH, George, 1, Crown Street Chambers, Crown Street.

HANLEY. (*Staffordshire*.)

Fellows.

1897, July 16th. HAMMERSLEY, Edwin John, 10, Pall Mall.

1896, Mar. 20th. WAYTE, Alexander, 31, Albion Street.

Associates.

1898, Nov. 15th. BATES, Albert, 20, Pall Mall; and at Tunstall.

1895, Nov. 26th. FIGGINS, Henry William (Ibeson, Figgins & Co.); and at Newcastle-under-Lyme.

1896, Mar. 20th. HAYES, Thomas William (S. Hayes & Son), 24, Cheapside.

HASLINGDEN. (*Lancashire*.)

Fellow.

1886, Nov. 26th. PILLING, John, 1, Townsend Street; and at Ramsbottom and Bacup.

HASTINGS. (*Sussex*.)

Fellow.

1895, Mar. 29th. SAKER, Sydney (Saker & Davis), 37, Havelock Road; and at London.

HEREFORD.

Associates.

1895, July 24th. LEWIS, Thomas, City Accountant, Mansion House.

1899, Jan. 5th. MEATS, Thomas Wheeler, 51, Commercial Street.

HERTFORD.

Fellow.

1895, Mar. 29th. CARTER, Thomas Stalkart, Borough Treasurer, Mill Bridge.

Topographical List.—ENGLAND AND WALES.

HODDESDON. (*Herts.*)

Fellow.

DATE OF ADMISSION.
1885, Dec. 31st. BRIDGMAN, John Sturgeon; and at Cheshunt, and Waltham Cross.

HORWICH. (*Lancashire.*)

Fellow.

1885, Dec. 31st. LIVESEY, Samuel, 5, Winter Hey Lane; and at Preston.

HUDDERSFIELD. (*Yorkshire.*)

Associates.

1898, Mar. 18th. AVISON, Owen, 7, King's Head Buildings, Cloth Hall Street; and at Exchange Buildings, Market Street, Milnsbridge.
1898, July 22nd. MAGEE, James, Clerk to Dyson, Wright & Co., 7, New Street.
1899, Jan. 5th. MOON, Charles Edward, Deputy Borough Accountant, Town Hall.

HULL. (*Yorkshire.*)

Fellows.

1893, Mar. 21st. BUTTERELL, Joseph Darker, Imperial Chambers, Bowlalley Lane.
1898, Mar. 18th. LOFTHOUSE, William, Yorkshire Insurance Buildings, Lowgate. (*Admitted Associate Dec. 31st, 1885.*)
1892, May 11th. MILNER, Thomas George, City Treasurer, Town Hall.
1892, July 14th. SCOTT, Joseph Henry, Victoria Chambers, Bowlalley Lane; and at Liverpool.

Associates.

1892, Nov. 16th. BROWN, Richard, City Accountant, Town Hall.
1899, Feb. 13th. CHARTER, Charles, 4, Bond Street.

Topographical List.—ENGLAND AND WALES.

HULL—continued.

Associates.

DATE OF ADMISSION.
1892, July 14th. JOPLING, Alfred Henry, Clerk to J. G. Carlill & Burkinshaw, 2, Parliament Street.
1898, Jan. 18th. KING, Charles Henry, Clerk to Official Receiver, Trinity House Lane.
1897, Jan. 13th. RIDGWAY, George Ambrose, Clerk to J. D. Butterell, Imperial Chambers, Bowlalley Lane.

HYDE. (*Cheshire.*)

Associates.

1889, Apl. 12th. CHADWICK, Arthur, 2, Norfolk Street; and at Manchester.
1897, Nov. 17th. JENKINS, Edgar Samuel, Borough Accountant, Town Hall.

ILFORD. (*Essex.*)

Associate.

1898, July 22nd. ROBB, Sydney Howard, 10, Hainault Street.

ILKESTON. (*Derbyshire.*)

Associate.

1898, Mar. 18th. LISSETT, Tom Nichols, Borough Accountant, Town Hall.

ILKLEY. (*Yorkshire.*)

Fellow.

1897, Mar. 19th. RAWSTRONE, John Henry, Wood Rydding.

IPSWICH. (*Suffolk.*)

Associate.

1899, June 13th. WATERS, Herbert Ernest (Waters & Son), 2 and 4, Princes Street.

Topographical List.—ENGLAND AND WALES.

KEIGHLEY. (Yorkshire.)

Fellow.

DATE OF ADMISSION.

1897, Mar. 19th. LISTER, Alfred, Borough Treasurer, Municipal Offices.

Associates.

1890, July 15th. ROBERTSHAW, William, 1, Burlington Chambers, North Street.

1895, Dec. 31st. SUGDEN, Benjamin, Scott Street.

KENDAL. (Westmoreland.)

Fellow.

1885, Dec. 31st. THOMPSON, Troughton, 8, Lowther Street.

KETTERING. (Northamptonshire.)

Fellow.

1892, Mar. 17th. CATTELL, William Charles (Cattell & Favell), Bank Chambers, High Street; and at Rushden. (*Admitted Associate April 12th, 1889.*)

KIDDERMINSTER. (Worcestershire.)

Associate.

1892, Dec. 30th. TOLLEY, William Alfred (Hodgkinson, Tolley & Co.), Metropolitan Bank Chambers; and at Birmingham.

KIRKHAM. (Lancashire.)

Fellow.

1897, Mar. 19th. HALL, John, 40, Poulton Street. (*Admitted Associate December 30th, 1890.*)

LANCASTER.

Fellow.

1896, Mar. 20th. CLOUGH, William, Borough Accountant, Market Square.

Topographical List.—ENGLAND AND WALES.

LEAMINGTON. (Warwick.)

Fellow.

DATE OF ADMISSION.

1892, Mar. 17th. BATESON, William, Borough Treasurer, Town Hall, Leamington Spa.

Associate.

1885, Dec. 31st. WATERMAN, Charles Henry, 29, Tachbrook Road.

LEEDS. (Yorkshire.)

Fellows.

1896, Mar. 20th. BARRETT, Albert, Accountant, Leeds Fireclay Company, Limited, 20, Park Row.

1890, Feb. 11th. COOMBS, Thomas (Thomas Coombs & Son), 26 and 27, Bond Street.

1896, July 21st. COOMBS, Tom (Thomas Coombs & Son), 26 and 27, Bond Street. (*Admitted Associate July 19th, 1894.*)

1895, Dec. 31st. DERRY, William, City Accountant.

1897, Oct. 21st. FILLINGHAM, George, 16, East Parade. (*Admitted Associate July 20th, 1893.*)

1891, July, 16th. SWALLOW, William, 28, Kelso Road.

1891, Mar. 24th. WILSON, Charles Henry, 5, Park Row. (*Member of the Council; President of the Yorkshire District Society.*)

Associates.

1896, Mar. 20th. ANDERSON, Samuel (Anderson & Proctor), 90, Albion Street.

1899, Mar. 9th. ARCHER, Wilson, Clerk to H. W. & J. Blackburn, 2, East Parade.

1897, July 16th. CHAPMAN, George William, Accountant, Joshua Tetley & Son, Limited.

1899, May 8th. CHRISTIE, Percy (Christie & North), Old Bank Chambers, Park Row.

1899, Jan. 5th. CLAYTON, William, Clerk to John Gordon, 1, Bond Street.

1885, Dec. 31st. DUFTON, William, 22, Park Row.

Topographical List.—ENGLAND AND WALES.

LEEDS—continued.

Associates.

DATE OF ADMISSION.	
1895, Nov. 26th.	FRANCE, Richard Robson, Greek Street Chambers, Park Row.
1891, May 13th.	HARTLEY, John (J. and S. Hartley), 14, Butts Court, Albion Street.
1891, May 13th.	HAYES, Thomas James (Thos. Hayes & Sons), 53, Albion Street.
1893, Feb. 16th.	HAYES, William (Thos. Hayes & Sons), 53, Albion Street.
1894, Oct. 30th.	HOBSON, George, Clerk to J. W. Close, 7, Greek Street.
1898, May 20th.	HOLLIDAY, Frederick (Wilson & Holliday), 26, East Parade.
1897, July 16th.	LAFISH, James Benjamin, Carlton Chambers, 82, Albion Street.
1895, Nov. 26th.	LEES, Robert Wilcock, Municipal Offices.
1898, July 22nd.	NETTLETON, Frederick Cooper, City Accountant's Office, Municipal Buildings.
1891, July 16th.	NICHOLSON, Albert, 89, Albion Street.
1891, May 13th.	NORBURY, William, 106, North Street.
1890, Oct. 5th.	SLATER, Walter James, Clerk to C. H. Wilson, 5, Park Row (<i>Hon. Sec. Yorkshire District Society</i>).
1897, Jan. 13th.	SWANN, Edmund Crawford, Clerk to C. H. Wilson, 5, Park Row.
1892, Dec. 30th.	WALKER, William, Commercial Buildings, Park Row; and at London.
1895, July 24th.	WALTON, Alfred, Clerk to John Gordon, Jun., 1, Bond Street.
1893, Mar. 21st.	WEBSTER, Thomas Park, Clerk to Beevers & Adgie, 92, Albion Street.
1897, Mar. 19th.	WELHAM, Samuel Perkin, 1, Guildford Street.
1899, Mar. 9th.	WILLIAMSON, Edward Victor, Clerk to J. W. Close, Greek Street.
1898, May 20th.	WILSON, Robert Kirby (Wilson & Holliday), 26, East Parade.
1893, Nov. 14th.	WILSON, William, Clerk to R. M. Burgess, 38, Albion Street.

Topographical List.—ENGLAND AND WALES.

LEICESTER.

Fellows.

DATE OF ADMISSION.	
1898, Mar. 18th.	BROOKS, Henry, Bowling Green Street. (<i>Admitted Associate Nov. 14th, 1893.</i>)
1898, Mar. 18th.	LAWRENCE, Henry, Midland Chambers, Gallointree Gate. (<i>Admitted Associate December 31st, 1885.</i>)
1886, Jan. 12th.	LEWIN, Thomas, Provident Chambers, 5, Belvoir Street.
1896, May 21st.	MARRIS, William Charles, 18, New Street.
1892, May 11th.	PENN-LEWIS, William, Borough Accountant, Town Hall.

Associates.

1898, July 22nd.	BENNETT, Frederick Edward, Clerk to W. M. Richards, 52, Belvoir Street.
1893, July 20th.	BIRCH, Frank, St. George's Chambers, Grey Friars.
1897, Mar. 19th.	CLARKE, Francis William, Clerk to R. R. Preston & Co., 14, New Street.
1898, Mar. 18th.	FLOWERS, James William, Clerk to T. Wiltshire & Sons, 1, Welford Road.
1896, Feb. 10th.	FOX, Frederick William, Clerk to W. M. Richards, Belvoir Street.
1898, May 20th.	IRONS, Arthur Edward, Clerk to T. Lewin, Provident Chambers, 5, Belvoir Street.
1895, July 24th.	MAY, Thomas, 10, Halford Street; and at Hinckley.
1893, Nov. 14th.	RICHARDS, William Marsden, 52, Belvoir Street.

LEOMINSTER. (*Hereford.*)

Fellow.

1886, Mar. 12th.	DOWDING, John Benjamin, 5, Corn Square.
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LINCOLN.

Fellows.

1885, Dec. 31st.	TEESDALE, Edwin, 31, Monks Road.
1885, Dec. 31st.	WITTED, Charles William, St. Peter's Churchyard, Silver Street.

Topographical List.—ENGLAND AND WALES.

LIVERPOOL. (Lancashire.)

Fellows.

DATE OF ADMISSION.	
1896, Mar. 20th.	BALMFORTH, Charles Edwin (J. & C. Balmforth), 67, Lord Street.
1896, Mar. 20th.	BALMFORTH, James Francis (J. & C. Balmforth), 67, Lord Street.
1896, Mar. 20th.	BARRETT, George, 89, Victoria Street.
1890, Feb. 11th.	BOWLER, George (T. Theodore Rogers, Bowler & Co.), Marldon Chambers, 30, North John Street.
1893, Mar. 21st.	FOSTER, James Henry (Queen & Foster), 2, South John Street.
1891, Mar. 24th.	GOULDING, Edward Kendall (E. K. Goulding & Son), Central Chambers, 17A, South Castle Street. (<i>Admitted Associate Dec. 31st, 1885; President, Liverpool and District Society.</i>)
1891, Dec. 30th.	GRISEWOOD, William, 2, Exchange Street East.
1896, Mar. 20th.	KEITH, David, Central Buildings, 41, North John Street. (<i>Admitted Associate Mar. 20th, 1894.</i>)
1885, Dec. 31st.	KEYZAR, George Miller, 5, Richmond Street.
1885, Dec. 31st.	LAYCOCK, Peter (Laycock & Shawe), 7, Oxford Chambers, 71, Lord Street.
1885, Dec. 31st.	LEACH, Benjamin William (J. B. & B. Leach), 81, Dale Street; and at St. Helens.
1885, Dec. 31st.	LEACH, Joseph Bithell (J. B. & B. Leach), 81, Dale Street; and at St. Helens.
1890, Feb. 11th.	NELSON, William Edward, 22, Lord Street; and at Liscard.
1892, July 14th.	SCOTT, Joseph Henry, 5 and 6, Canada Buildings, Regent Road.
1898, May 20th.	SHAWE, Frederick Ernest (Laycock & Shawe), 7, Oxford Chambers, 71, Lord Street. (<i>Admitted Associate March 20th, 1896.</i>)
1886, May 7th.	SMITH, George, 13, Abbey Road, Anfield.

Associate.

1885, Dec. 31st.	BEAN, Alexander Plato, 21, Unity Buildings, 22, Lord Street.
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Topographical List.—ENGLAND AND WALES.

LIVERPOOL—continued.

Associates.

DATE OF ADMISSION.	
1894, Oct. 30th.	BENTLEY, William Edwin, Clerk to Chalmers, Wade & Co., 5, Fenwick Street.
1892, July 14th.	BRAGGER, Charles Lees (Ellis & Bragger), 48, Castle Street.
1888, Jan. 25th.	CALVERT, John Nereus, 48, Walton Road, & 21, Sefton Road, Walton.
1894, July 19th.	CLARKE, James Wilson, Clerk to Stead, Taylor & Stead, 10, The Temple, Dale Street.
1898, July 22nd.	DAVIES, David Pryse (McAusland, Davies & Glass), 7, Victoria Street.
1895, Nov. 26th.	DODD, William Maurice, Clerk to Roose, Mahon & Howorth, 26, North John Street.
1894, Oct. 30th.	DOLBY, Charles Edward, Clerk to the Official Receiver, 35, Victoria Street.
1897, Mar. 19th.	EWBANK, Williamson Etches, Clerk to John Bewley & Sons, 41, North John Street.
1891, July 19th.	EWBANK, William John, Clerk to Lewis & Mounsey, 3, Lord Street.
1894, Dec. 31st.	FRENCH, Robert Duncan, Clerk to John Stubbs, 41, North John Street.
1896, Mar. 20th.	GARRATT, John, 21, Water Street, and 38, Drury Buildings.
1885, Dec. 31st.	GORDON, Alexander, 168, Islington.
1899, Jan. 5th.	GOULDING, Edward Sainsbury (E. K. Goulding & Son), 17A, South Castle Street.
1892, Dec. 30th.	HALLIDAY, James, Junr., Secretary and Accountant, Francis Morton & Co., Ltd., Garton.
1885, Dec. 31st.	KNIGHT, Frederick William, 29, Fitzclarence Street, Everton.
1886, Dec. 30th.	LEACH, Wilfred Haswell (J. B. & B. Leach), 81, Dale Street; and at St. Helens.
1898, July 22nd.	MACCABE, Thomas Brotherton, 30, North John Street.
1897, Nov. 17th.	MCAUSLAND, Humphrey Douglas (McAusland, Davies & Glass), 7, Victoria Street.

Topographical List.—ENGLAND AND WALES.

LIVERPOOL—continued.

Associates.

DATE OF ADMISSION.	
1897, Jan. 13th.	MELLOR, William Henry Done, 46, Palmerston Drive, Seaforth.
1890, Dec. 30th.	MURCOTT, John, Clerk to J. W. Davidson, Cookson & Co., 6, Castle Street.
1899, Mar. 9th	NEAL, Charles Arthur (Neal & Whalley), Bristowe Chambers, 8, Harrington Street.
1898, Jan. 18th.	NELSON, Charles Hewetson, Clerk to W. E. Nelson, 22, Lord Street. (<i>Hon. Sec. Liverpool and District Society.</i>)
1896, July 21st.	NOON, Alfred Ernest, Clerk to Jones & Elsworth, 57, Whitechapel.
1898, Mar. 18th.	PYE, John, Clerk to W. Rock & Son, 25, Lord Street.
1892, July 14th.	RUSSELL, Herbert Edward, Clerk to J. W. Davidson, Cookson & Co., 6, Castle Street.
1898, Mar. 18th.	SMITH, Wallace, Municipal Offices, Dale Street.
1894, Dec. 31st.	SPROAT, Mark, Clerk to Knox, Hassal, Dodd & Co., 6, Lord Street.
1894, Oct. 30th.	STANDING, Alan, Clerk to Banner, Spencer & Co., 41, North John Street.
1887, Apl. 22nd.	THOMAS, Robert Henry, 55, Rockfield Road.
1892, July 14th.	TRANter, Thomas (T. Tranter & Co.), 24, North John Street.
1897, Mar. 19th.	WHALLEY, Frederick (Neal & Whalley), Bristowe Chambers, 8, Harrington Street.
1899, Jan. 5th	WHITNALL, Charles Rowley, Clerk to John Stubbs, Central Buildings, North John Street.
1894, July 19th.	WILLIAMS, Edward Richard, Clerk to Chalmers, Wade & Co., 5, Fenwick Street.

LONDON.

Fellow.

1885, Dec. 31st.	ALLNUTT, Walter (W. Allnutt & Co.), 4, Lime Street, E.C.
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Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Fellows.

DATE OF ADMISSION.	
1888, Nov. 13th.	BAILEY, Henry William (H. W. Bailey & Son), 34, Coleman Street, E.C.
1891, Feb. 10th.	BAILEY, Thomas De Vear (Bailey Bros.), 79½, Gracechurch Street, E.C.
1889, Nov. 12th.	BANNING, Stanley, 384 and 385, Mansion House Chambers, 20, Bucklersbury, E.C.
1888, Dec. 31st.	BARR, Andrew Wallace (Andw. W. Barr & Co.), Star Chambers, 30, Moorgate Street, E.C. (<i>President of the Society and Member of the Council.</i>)
1886, July 8th.	BLANDFORD, Ernest William Ellis (Blandford & Lawrence), 227 and 228, Gresham House, Old Broad Street, E.C.; and at Herne Bay. (<i>Member of the Council.</i>)
1886, Nov. 26th.	BLINKHORN, Edward (E. Blinkhorn & Palmer), 64, Coleman Street, and 33, Moorgate Street, E.C.; and at Folkestone and Maidstone.
1885, Dec. 31st.	BOWDICH, John (Collier & Bowdich), 24, Coleman Street, E.C.
1885, Dec. 31st.	BROADBRIDGE, James John, 40, Chancery Lane, W.C.; and at Manchester. (<i>Member of the Council.</i>)
1885, Dec. 31st.	BROOKS, Walter Thomas, 38, Nicholas Lane, E.C.
1898, Mar. 18th.	BURGESS, Henry John, 13, Old Jewry Chambers, E.C. (<i>Admitted Associate July 14th, 1892.</i>)
1897, Mar. 19th.	BURTON, Ernest Lionel, 5, Great Winchester Street, E.C. (<i>Admitted Associate March 29th, 1895.</i>)
1898, July 22nd.	BUSSEY, William Arthur Janes, 18, Bishopsgate Street, E.C. (<i>Admitted Associate July 19th, 1894.</i>)
1891, July 16th.	CAILLAT, Jean Emile Alfred, Broad Street House, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Fellows.

DATE OF ADMISSION.	
1885, Dec. 31st.	CARR, Ebenezer, F.S.S. (Ebenezer Carr & Co.), 24, Coleman Street, E.C. (<i>Member of the Council; Past President.</i>)
1885, Dec. 31st.	CARTER, Harry Maynard (Carter, Son & White), 79, Wool Exchange, Coleman Street, E.C.
1895, Oct. 1st.	CLARKSON, John Paxton, 5 & 6, Bishopsgate Street Without, E.C. (<i>Admitted Associate Jan. 2nd, 1894.</i>)
1899, Mar. 9th.	CLEVELAND, Arthur (Cleveland and Channon), St. Michael's House, Basinghall Street, E.C. (<i>Admitted Associate November 26th, 1895.</i>)
1890, Nov. 11th.	CLOVER, Robert (Edmonds, Son & Clover), 1, Crosby Square, E.C.; and at Portsmouth. (<i>Admitted Associate July 24th, 1888.</i>)
1899, June 13th.	COBB, Thomas, A.K.C., 35, Queen Victoria Street, E.C.
1885, Dec. 31st.	CONDER, Alfred, 317, 318 and 319, Dashwood House, New Broad Street, E.C.
1899, Mar. 9th.	COOMBS, Edward Alfred, Vestry Accountant, Town Hall, Kensington, W. (<i>Admitted Associate July 14th, 1892.</i>)
1897, Oct. 21st.	COOPER, John, 28, Budge Row, Cannon Street, E.C. (<i>Admitted Associate May 15th, 1890.</i>)
1894, July 19th.	COSTELLO, James Edward, F.S.S., 3, Throgmorton Avenue, E.C.
1885, Dec. 31st.	CRAIG, James (Cooper, Craig & Craig), 145, Cheapside, E.C.; and at Glasgow.
1898, May 20th.	CRAIG, Meredith Clymer (Cooper, Craig & Craig), 145, Cheapside, E.C.; and at Glasgow.
1896, July 21st.	DE MERAY, Jules, 15, George Street, Mansion House, E.C. (<i>Admitted Associate July 15th, 1890.</i>)
1888, Jan. 25th.	DICK, Arthur, F.R.G.S., 7, Union Court, Old Broad Street, E.C.
1885, Dec. 31st.	DOMMES, Charles Henry, 38A, King William Street, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Fellows.

DATE OF ADMISSION.	
1892, Mar. 21st.	ELDRIDGE, Stuart Walter (Martin, Farlow, Eldridge & Co.), 4, King Street, Cheapside, E.C. (<i>Admitted Associate Dec. 30th, 1890.</i>)
1885, Dec. 31st.	EMSON, Reginald Embleton (R. E. Emson & Co.), 2, Gresham Buildings, Basinghall Street, E.C. (<i>Member of the Council; Past President.</i>)
1892, Nov. 16th.	EVERDEN, William Preston Campbell, Suffolk House, Cannon Street, E.C.; and at Watford. (<i>Admitted Associate Dec. 30th, 1890.</i>)
1886, Dec. 30th.	EVES, Oswald Frederick (Eves & Sons), 7, Mark Lane, E.C.
1894, Oct. 30th.	FARR, Philip Edward, (R. E. Emson & Co.), 2, Gresham Buildings, Basinghall Street, E.C. (<i>Admitted Associate July 16th, 1891.</i>)
1893, July 20th.	FITZPATRICK, James, 147, Leadenhall St., E.C.
1895, May 15th.	FRANCIS, Henry William, Cornwall Buildings, 35, Queen Victoria Street. (<i>Admitted Associate July 20th, 1893.</i>)
1898, Jan. 18th.	FRY, William Rowlands, Clements House, 27 & 28, Clements Lane, E.C. (<i>Admitted Associate Dec. 31st, 1885.</i>)
1896, Mar. 20th.	GILBART, William Leggatt, 37, Walbrook, E.C.
1890, May 15th.	GIMBLETT, Frederick, New Inn Chambers, Strand, W.C.; and at Manchester.
1891, Nov. 13th.	GOODINGHAM, Frank, 16, Khedive Road, Forest Gate, E.
1885, Dec. 31st.	GREEN, Arthur Edward (Arthur E. Green & Co.), 17, Coleman Street, E.C. (<i>Member of the Council.</i>)
1898, Mar. 18th.	GROVER, Albert Charles, 102, Fenchurch Street, E.C.
1897, Mar. 19th.	GUTHRIE, Thomas (Davies, Tait & Co.), 46, Queen Victoria Street, E.C.; and at Glasgow.
1885, Dec. 31st.	HANKINS, John Augustine, 3, Queen's Buildings, 52, Queen Victoria Street, E.C.; and at Birmingham.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Fellows.

DATE OF ADMISSION.	
1888, May 31st.	HARBEN, Charles Henry, 84, Cannon St., E.C.
1896, Nov. 23rd.	HARPER, Frank Charles, 27, Chancery Lane, W.C. (<i>Admitted Associate March 29th, 1895.</i>)
1892, Dec. 30th.	HARRIS, Frederic Ernest, Borough Accountant, Town Hall, West Ham, E.
1897, Nov. 17th.	HAYES, Ernest William, 19 & 20, Walbrook, E.C. (<i>Admitted Associate March 21st, 1893.</i>)
1893, Nov. 14th.	HEALE, Frederick William (F. W. Heale & Co.), Broad Street House, E.C.
1895, Dec. 31st.	HERRING, Frank, 11, Trinity Square, Tower Hill, E.C.
1889, Apl. 12th.	HISLOP, Hardy William Aguile (Hardy Hislop & Co.), Broad Street House, E.C.
1885, Dec. 31st.	HOLMAN, Peter (Holman & Foxcroft), 11, Queen Victoria Street, E.C.
1890, Nov. 11th.	HORNBLLOWER, William James, Accountant to the London and India Docks Joint Committee, 109, Leadenhall Street, E.C.
1886, Dec. 30th.	HOWELL, Albert John, 8, Paul Street, Finsbury, E.C.
1898, Mar. 18th.	JACOB, Ernest Samuel, Wardrobe Chambers, Queen Victoria Street, E.C. (<i>Admitted Associate Jan. 2nd, 1894.</i>)
1886, Dec. 30th.	JACOB, Lucien Charles, 34, Mark Lane, E.C.
1899, June 13th.	JESSOP, George Frederic, 76, Finsbury Pavement, E.C.
1893, July 20th.	KEMBLE, Frederick Greville, 8, Gray's Inn Place, Gray's Inn, W.C. (<i>Admitted Associate July 15th, 1890.</i>)
1897, Jan. 13th.	KILLIK, Stephen Henry Molyneux, 23, Austin Friars, E.C. (<i>Admitted Associate July 24th, 1895.</i>)
1892, July 14th.	KING, Alfred Philip, 103, Palmerston Buildings, E.C.
1887, Mar. 25th.	KNILL, Henry Hughes (H. H. Knill & Co.), 140, Wool Exchange, Basinghall Street, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Fellows.

DATE OF ADMISSION.	
1886, July 8th.	LABAN, William, 69, Connaught Street, Hyde Park Square, W.
1899, Mar. 9th.	LAWRENCE, George Henry (Blandford & Lawrence), 227 & 228, Gresham House, Old Broad Street, E.C.; and at Herne Bay. (<i>Admitted Associate Dec. 31st, 1895.</i>)
1899, Mar. 9th.	LUNDY, Edward Augustus (Manley, Lundy & Co.), 23, Bucklersbury, E.C. (<i>Admitted Associate, March 19th, 1897.</i>)
1898, May 20th.	MACKENZIE, Henry, 112, Cannon Street, E.C.
1898, Mar. 18th.	MANLEY, Gerald Blewitt (Manley, Lundy & Co.), 23, Bucklersbury, E.C. (<i>Admitted Associate Mar. 29th, 1895.</i>)
1894, Dec. 31st.	MANLEY, William, 106, Cannon Street, E.C.
1885, Dec. 31st.	MARTIN, James, F.S.S. (Martin, Farlow, Eldridge & Co.), 4, King Street, Cheapside, E.C. (<i>Secretary of the Society; Corresponding Member of the Incorporated Institute of Accountants, Victoria, and of the Institute of Accountants in South Australia, Incorporated.</i>)
1898, Mar. 18th.	MAUNDER, Thomas Frid, 26, Martin's Lane, Cannon Street, E.C.
1887, Nov. 17th.	MEDHURST, John Thomas, A.K.C., City of London College, White Street, Moorfields, E.C.; and 15, Pembury Avenue, Tottenham.
1889, July 18th.	MEYER, Robert Hermann, Accountant to the Vestry, Town Hall, Fulham; and at 6, Landridge Road, S.W.
1899, Mar. 9th.	MICHAEL, Oscar, 37, Walbrook, E.C. (<i>Admitted Associate July 19th, 1894.</i>)
1897, May 21st.	MILLS, Edward Judson, 110, Cheapside, E.C. (<i>Admitted Associate July 14th, 1892.</i>)
1887, Nov. 17th.	MITCHELL, Richard Edwin, 1, Bank Buildings, Lothbury, E.C.

Topographical Dist.—ENGLAND AND WALES.

LONDON—continued.

Fellows.

DATE OF ADMISSION.	
1896, July 21st.	MONRO, Alexander James (Wheeler & Monro), 41 & 42, and 1 & 2, King Street, Covent Garden, W.C.
1897, Nov. 17th.	MOODY, Montague Harry (Muir, Moody & Co.), Aldermay House, 60, Watling Street., E.C. (<i>Admitted Associate July 24th, 1895.</i>)
1890, Nov. 11th.	MORGAN, Charles (Everett & Whibley), 13, King William Street, E.C.
1886, July 8th.	MORRIS, John, 6 & 8, Lancaster Place, Strand, W.C.
1885, Dec. 31st.	MOULD, Jonathan Yates, 7 & 8, Dunedin House, Basinghall Avenue, E.C. (<i>Auditor to the Society.</i>)
1891, Mar. 24th.	NESBITT, Thomas Huggins, Vestry Clerk, St. George, Hanover Square, W.
1886, Dec. 30th.	PAINTER, Edwin Richard (Painter & Mayne), St. Stephen's Chambers, Telegraph Street, E.C.; and 156, Larkhall Lane, S.W. (<i>Admitted Associate Dec. 31st, 1885.</i>)
1896, July 21st.	PALMER, George, Aldermay House, 60, Watling Street, E.C. (<i>Admitted Associate July 19th, 1894.</i>)
1886, Mar. 12th.	PARKER, George, 2, Great Winchester Street, E.C.
1893, July 20th.	PAYNE, William Henry, (Payne, Newman & Co.), 48, Gresham Street, E.C. (<i>Admitted Associate Dec. 30th, 1891.</i>)
1888, Nov. 13th.	PHILLIPS, Charles Henry, 30 and 31, Paternoster Square, E.C.
1894, July 19th.	PITT, George Stanhope (Bolton, Pitt & Breden), 140, Leadenhall Street, E.C. (<i>Admitted Associate July 14th, 1892.</i>)
1898, Mar. 18th.	PLANT, Alfred Thomas, Accountant to East Ham District Council, Public Offices, East Ham, E. (<i>Admitted Associate January 13th, 1897.</i>)
1894, July 19th.	PODZUS, Jabez, 15, Lambs Conduit Street, W.C.

Topographical Dist.—ENGLAND AND WALES.

LONDON—continued.

Fellows.

DATE OF ADMISSION.	
1888, Nov. 13th.	PRIOR, Edward Thomas, 214, Lordship Road, Stoke Newington, N.
1888, Jan. 25th.	PRYCE, Frederick (Freese, Son & Pryce), 3 and 4, Great Winchester Street, E.C.
1891, May 13th.	RAYNER, William George, 10, Arthur Street West, E.C. (<i>Member of the Council.</i>)
1885, Dec. 31st.	RICHARDS, Henry, 5, St. Mildred's Court, Poultry, E.C.
1899, Mar. 9th.	RICHARDSON, George Frederick, 23, Bucklersbury, E.C. (<i>Admitted Associate Dec. 31st, 1895.</i>)
1899, May 8th.	RICHES, Frederick John, 113, Wool Exenange, Basinghall Street, E.C. (<i>Admitted Associate Jan. 2nd, 1894.</i>)
1886, Dec. 30th.	ROLFE, William Thomas, 734, Royal Courts of Justice; and 22, Reservoir Road, Brockley Rise, S.E. (<i>Admitted Associate Dec. 31st, 1885.</i>)
1886, Dec. 30th.	SAINSBURY, Percy Hamilton (Cooper, Wintle, Sainsbury & Co.), 57, Moorgate Street, E.C. (<i>Member of the Council.</i>)
1895, Mar. 29th.	SAKER, Sydney (Saker & Davis), 95-97, Finsbury Pavement, E.C.; and at Hastings.
1899, Mar. 9th.	SALMON, Henry Thomas (Salmon & Barnaschoné), Moorgate Court, Moorgate Place, E.C. (<i>Admitted Associate July 20th, 1893.</i>)
1889, Nov. 12th.	SAXON, George Harry, 86, Leadenhall Street, E.C.; and at Sutton. (<i>Admitted Associate Dec. 31st, 1885.</i>)
1895, Nov. 26th.	SCARFF, Alfred Matthew, 12 and 13, Poultry, E.C.; and at Luton. (<i>Admitted Associate July 19th, 1894.</i>)
1891, Mar. 24th.	SMITH, Andrew Pattison, Secretary and Accountant, Life Boat Saturday Fund, 3, Adelphi Terrace, Strand, W.C.
1893, May 17th.	SMITH, Edward Henley, 699, High Road, Tottenham.
1885, Dec. 31st.	SMITH, Thomas Fison, 4, McLean's Buildings, New Street Square, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Fellows.

DATE OF ADMISSION.	
1888, Jan. 25th.	SMITH, Walter James, F.S.S. (Walter J. Smith & Son), 61, West Smithfield, E.C. (<i>Member of the Council. Admitted Associate Dec. 31st, 1885.</i>)
1890, Nov. 11th.	SPENCE, Robert (Robert Spence & Son), 6, Wardrobe Place, Doctors Commons, E.C.
1889, Feb. 12th.	SPOONER, William James, 366, Gray's Inn Road, W.C., and St. George's House, Eastcheap, E.C.
1896, July 21st.	STRONGE, Walter Cecil (W. Cecil Stronge & Co.), 311 to 314, and 317 to 319, Winchester House, Old Broad Street, E.C.
1885, Dec. 31st.	TOWERS, Arthur, Treasurer to the Vestry of St. Mary, Islington, Vestry Hall, Upper Street, N.
1886, Jan. 12th.	TURQUAND, Paul William (Turquand, Turquand & Co.), 1, Broad Street Buildings, E.C.
1885, Dec. 31st.	WALLER, Walter Edward, 28, Richmond Crescent, Barnsbury, N.
1885, Dec. 31st.	WARNER, Frederick John, Mansion House Chambers, 11, Queen Victoria Street, E.C.
1891, Mar. 24th.	WEBSTER, Alfred Ernest (A. E. Webster & Co.), 24, Great Winchester Street, E.C.
1887, Apl. 22nd.	WILKINS, William, Laurel Villa, Pinner Road, Harrow-on-the-Hill.
1892, July 14th.	WILLIAMS, John, 103, Aldersgate Street, E.C.
1889, Nov. 12th.	WISE, William James, 24, Selby Road, Anerley, S.E.
1887, Apl. 22nd.	WOODINGTON, Arthur Edwin, 5, Philpot Lane, E.C. (<i>Member of the Council.</i>)
1892, July 14th.	WOOLLAN, Benjamin Minors, 34, Dennington Park Road, West Hampstead, N.W.
1895, Mar. 29th.	WOOLLAN, Frank Montgomery, Winchester House, Old Broad Street, E.C.; and at Johannesburg (South Africa).
1896, Mar. 20th.	WOOLLEY, Charles, F.R.G.S., 35, Cornhill, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Fellows.

DATE OF ADMISSION.	
1893, Mar. 21st.	WREFORD, George (G. Wreford, Son & Co.), 6, Dowgate Hill, Cannon Street, E.C. (<i>Member of the Council.</i>)
1885, Dec. 31st.	WRIGHT, George Strother, 31, Park Road, Wimbledon; and 62, Lincoln's Inn Fields, W.C.

Associates.

1895, Mar. 29th.	ABBOTT, Alfred Robert, 61, Gracechurch Street, E.C.
1892, July 14th.	ANDREWS, Edward, 10, Victoria Street, Westminster; and 33, Bramfield Road, Wandsworth Common, S.W.
1899, Mar. 9th.	ANDREWS, Edward Burnell, 8, Upper John Street, Golden Square.
1898, Jan. 18th.	ARCHIBALD, George Douglas, Ingram House, 165, Fenchurch Street, E.C.
1899, Jan. 5th.	ASBURY, Frederick John, 8, Old Jewry, E.C.
1893, July 20th.	BAILEY, Ernest Henry Samuel, Chief Accountant to Junior Army and Navy Stores, York House, Waterloo Place, S.W.
1892, July 14th.	BAILEY, John Herbert (H. W. Bailey & Son), 34, Coleman Street, E.C.
1898, July 22nd.	BAILEY, Mowbray Fitzroy (Bailey Bros), 79½, Gracechurch Street, E.C.
1888, Dec. 31st.	BANFIELD, William, 11, Queen Victoria Street, E.C.; and 15, Penford Street, Camberwell, S.E.
1896, Nov. 23rd.	BANKS, Thomas George, 19, Cockspur Street, Charing Cross, S.W.
1898, Jan. 18th.	BARNASCHONÉ, Ernest Harward (Salmon & Barnaschoné), Moorgate Court, Moorgate Place, E.C.
1898, July 22nd.	BARR, William, Clerk to Welton, Jones & Co., 5, Moorgate Street, E.C.
1898, July 22nd.	BARRON, Arthur Henry, 85, Gracechurch Street, E.C.; and at York.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1899, Jan. 5th.	BARTON, Conwell Ralph, Clerk to Turquand, Turquand & Co., 1, Broad Street Buildings, E.C.
1898, Jan. 18th.	BAVIN, John, Clerk to Isitt & Co., 6, Old Jewry, E.C.
1897, Jan. 13th.	BEACH, William George, 44, King William Street, E.C.
1893, July 20th.	BETON, Thomas, 15 and 16, Aldermanbury, E.C.
1897, July 16th.	BELL, John Richard, Saracen House, Snow Hill, E.C., and at Newport (Mon.)
1896, July 21st.	BENNITT, Herbert Campbell, 27, Chancery Lane, W.C.
1895, Mar. 29th.	BIBBY, Samuel Gawith, Dashwood House, 9, New Broad Street, E.C.
1894, Jan. 2nd.	BLAKE, Henry Harvey, Assistant Accountant Prudential Assurance Co., Holborn Bars, E.C.
1895, Dec. 31st.	BLAND, Ernest Edward, Clerk to Jackson, Pixley, Browning, Husey & Co., 58, Coleman Street, E.C.
1898, May 20th.	BOLT, William John Dujardin, 27, King Street, Cheapside, E.C.
1899, Mar. 9th.	BONAVIA, Walter, 235, High Holborn, W.C.
1889, July 18th.	BOREHAM, Theophilus Joseph (Muir, Moody & Co.), Aldermary House, 60, Watling Street, E.C.
1895, Mar. 29th.	BOUCHER, Thomas Albert, Clerk to C. F. Kemp, Ford & Co., 71, Lombard Street, E.C.
1894, July 19th.	BRADFIELD, Arthur Edward (E. Carr & Co.), 24, Coleman Street, E.C.
1896, Mar. 20th.	BURNSIDE, Frederick Leopold, 31, Nicholas Lane, E.C.
1895, Mar. 29th.	BURRELL, Arthur, 50, Carter Street, Lorrimore Square, S.E.
1892, Dec. 30th.	BUSHELL, Harold Collard, Clerk to Cooper Bros. & Co., 14, George Street, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1896, July 21st.	BYRNE-JONES, Henry, Managing Clerk to Bourner, Bullock & Co., Bush Lane House, Cannon Street, E.C.
1893, Nov. 14th.	BYWATER, Alfred, Clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1896, Mar. 20th.	CARLEY, Alfred Henry, The People's Palace, Mile End Road, E.
1897, Jan. 13th.	CARTER, Adolphus Hugh, Treasurer's Department, Vestry Hall, Upper Street, N.
1898, July 22nd.	CHANDLER, Walter Henry (Chandler & Sons), 110, St. John's Hill, Clapham Junction, S.W.; and at Richmond (Surrey).
1892, July 14th.	CHAPMAN, George Arthur Whalley, 19, Queen's Terrace, St. John's Wood, N.W.
1896, Mar. 20th.	CHAPMAN, Henry, Clerk to C. F. Kemp, Ford & Co., 73, Lombard Street, E.C.
1890, Mar. 28th.	CHOLMELEY, John Robert (William Robertson & Co.), 34, Finsbury Circus, E.C.
1899, Jan. 5th.	CHURCH, Frederick Ernest, 20, Bury Street, St. Mary Axe, E.C.
1896, Nov. 23rd.	CLARK, Frederick William Stock, Clerk to Ball, Baker, Deed, Cornish & Co., 1, Gresham Buildings, Basinghall Street, E.C.
1894, Mar. 20th.	COLE, Edwin James, 60, Watling Street, E.C.
1897, July 16th.	COUZENS, George Frederick, Chief Accountant, Companies Liquidation Department, 33, Carey Street, W.C.
1895, Dec. 31st.	CREWE, Fred James, Clerk to Martin, Farlow, Eldridge & Co., 4, King Street, Cheapside, E.C.
1898, July 22nd.	CULLEN, Archibald Hamilton, Clerk to W. B. Peat & Co., 3, Lothbury, E.C.
1899, May 8th.	CUTHBERT, Robert Lancelot (Cuthbert Menzies & Co.), 54, Coleman Street, E.C.; and at New York, Chicago, &c.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1895, Dec. 31st.	DAVIDSON, James, Clerk to James & Edwards, 5, Coleman Street, E.C.
1899, Jan. 5th.	DAWES, Elijah James, Clerk to John Smart, 118, Cannon Street, E.C.
1896, July 21st.	DAY, James Nathaniel Dà Russell, 19, Birchin Lane, Cornhill, E.C.
1894, Mar. 20th.	DENYER, Joseph George, Clerk to Ogden, Palmer & Langton, 6a, Austin Friars, E.C.
1899, Jan. 5th.	DE RUSSETT, Henry, Accountant, Assam Tea Co., Ltd., 5, Laurence Pountney Hill, E.C.
1899, May 29th.	DIXON, John Broumton (Dixon, Wilson & Dixon), 28, Basinghall Street, E.C.
1898, July 22nd.	DUCK, Frederick James, 6 & 7, Coleman Street, E.C.
1897, May 21st.	DUNN, Walter Gidley, Clerk to G. Dixey & Co., 9, Air Street, Regent Street, W.
1894, Jan. 2nd.	EDWARDS, Alfred Edmund, 14, Devonshire Street, Bishopsgate Street, E.C.
1894, Jan. 2nd.	ELLIOT, George Thomson (G. T. Elliot & Co.), 9, Gracechurch Street, E.C.
1896, Mar. 20th.	ELLIOT, Joseph George Bolland, 18, Eldon Street, E.C.
1890, Mar. 28th.	ELSON, Arthur, 24/5, Birchin Lane, E.C.; and at 54, Hamilton Road, Highbury, N.
1893, Nov. 14th.	EMSELL, George James Vincent (G. J. V. Emsell & Co.), 5 & 6, Bishopsgate Street Without, E.C.
1897, Jan. 13th.	ESDEN, George Arthur, Senior Examiner in Companies Liquidation, 33, Carey Street, W.C.
1898, Jan. 18th.	FELLOWS, James Morris, 76, Finsbury Pavement, E.C.
1885, Dec. 31st.	FILLER, William James Wiedhofft, 23, Queen's Square, South Lambeth, S.W.
1894, July 19th.	FITZPATRICK, Edward, 7, Rostrevor Road, Wimbledon, S.W.
1896, Mar. 20th.	FLETCHER, Edwin John, St. Andrew's Chambers, 37, St. Mary Axe, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1885, Dec. 31st.	FOGGO, William, "Roxburgh," South Norwood Park.
1897, May 21st.	FOSTER, John (Foster, Wright & Co.), Moor-gate Station Chambers, E.C.
1885, Dec. 31st.	FROST, Henry Robert, 112, Cheapside, E.C.
1896, July 20th.	FRY, Francis Charlton, Accountant, Mexican National Railway Co., Ltd., 85, Gracechurch Street, E.C.
1899, Mar. 9th.	GILBERT, Joseph Henry, Clerk to Woodburn Kirby, Page & Co., 19, Birchin Lane, E.C.
1895, July 24th.	GILL, Philip James, 27, Chancery Lane, W.C.
1899, May 8th.	GLADWELL, Crichton James, Clerk to Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1898, Jan. 18th.	GOATLY, Walter Duval, 110, Cannon Street, E.C.
1898, Nov. 15th.	GOLD, Thomas, Clerk to Collins, Tootell & Co., 11, Queen Victoria Street, E.C.
1898, July 22nd.	GOODRICKE, Lionel Fairfax, 306, Dashwood House, New Broad Street, E.C.
1895, July 24th.	GORDON, John Cook (Gordon & Co.), 3, King Street, Cheapside, E.C.
1898, Mar. 18th.	GRANT, George Frederick, 163, High Road, Kilburn, N.W.
1898, Nov. 15th.	GRAY, John, Clerk to Percy Mason & Co., 64, Gresham Street, E.C.
1895, July 24th.	GREEN, William Nettleship (Nettleship Green, McEwen & Co.), 37, Walbrook, E.C.
1898, Mar. 18th.	GREENSMITH, Cecil, Clerk to Herman Lescher, Stephens & Co., 6, Clements Lane, E.C.
1892, Dec. 30th.	GRIMWADE, Charles Walter, 38, Coleman Street, E.C.
1898, Nov. 15th.	HALL, William Gill, Clerk to Hobbs, Ravenscroft & Co., Jewry House, Old Jewry, E.C.
1895, Mar. 29th.	HAMMOND, John William, Clerk to W. B. Keen & Co., 3, Church Court, Old Jewry, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1898, Mar. 18th.	HARBER, John Henry Edward, Clerk to G. Harber, 2, Guildhall Chambers, Basinghall Street, E.C.
1898, May 18th.	HARVEY, Thomas, 86, Hop Exchange, E.C.
1899, Jan. 5th.	HAWKE, William Jory, Clerk to A. & W. Bates, 27, Southampton Street, Strand, W.C.
1895, Dec. 31st.	HAWKINS, Ebenezer Henry, 3, Barbican, Aldersgate Street, E.C.
1895, Nov. 26th.	HAY, William Weir, 35, Walbrook, E.C.
1893, Mar. 21st.	HAYDON, Henry George (Haydon & Haydon), 16, Union Court, Old Broad Street, E.C.
1890, Nov. 11th.	HAYHOE, George William, Clerk to Elles Hill & Co., 79, Mark Lane, E.C.
1885, Dec. 31st.	HECKELS, Richard Davies, 17, Coleraine Road, Westcombe Park, Blackheath, S.E.
1893, July 20th.	HELLABY, Charles Edward, Clerk to Percy Mason & Co., 64, Gresham Street, E.C.
1891, Nov. 13th.	HENRY, David Lindo, 13, Brondesbury Villas, N.W.
1893, July 20th.	HEYES, Harry Leicester, Clerk to E. Moore & Sons, 3, Crosby Square, E.C.
1893, July 20th.	HODGES, Richard John, Clerk to Jackson, Pixley & Co., 58, Coleman Street, E.C.
1897, July 16th.	HOLLAND, William Edward (Oldham, Holland & Co., 17, Coleman Street, E.C.
1894, Dec. 31st.	HOLLIS, George Herbert, 37, Thurlow Place, South Kensington, S.W.
1895, July 24th.	HOWIESON, William Dickinson, 97, Gresham Street, E.C.
1892, Nov. 16th.	HOWORTH, Ephraim, Clerk to Schroder & Chappelow, 10, Lincoln's Inn Fields, W.C.
1885, Dec. 31st.	HUGHES, John Baker, 66, Forburg Road, Stoke Newington, N.
1896, July 21st.	HUNDLEY, Henry James, 22, Chancery Lane, W.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1894, Jan. 2nd.	INGHAM, William Joseph, "Melrose," Muswell Avenue, Muswell Hill, N.
1888, Jan. 25th.	JACKSON, William Ernest, 21, Holmesdale Road, Hampton Wick.
1897, Oct. 21st.	JAMES, James, Clerk to Hughes & Wild, 12, Fenchurch Street, E.C.
1896, July 21st.	JESSOP, Charles Bennett, 4, Great Winchester Street, E.C.
1899, Jan. 5th.	JONES, Frank, St. Mary's Chambers, St. Mary Axe, E.C.
1896, July 20th.	JONES, Thomas Walter Scott, Accountant, Tipperary Gas Co., Ltd., 35a, Great George Street, Westminster, S.W.
1893, July 20th.	KAYE, Herbert, Clerk to Clough, Armstrong & Ford, 89, Gresham Street, E.C.
1898, July 22nd.	KEELING, Walter Frederick, Clerk to Ball, Baker, Deed, Cornish & Co., 1, Gresham Buildings, Basinghall Street, E.C.
1885, Dec. 31st.	KEEN, George, 28, Furlong Road, N.
1899, Jan. 5th.	KEITH, James Smith, Finsbury House, Blomfield Street, E.C.
1898, Jan. 18th.	KIGHTLY, Walter Frederic, Clerk to Cooper Bros. & Co., 14, George Street, Mansion House, E.C.
1897, July 16th.	LANGLEY, Henry, Clerk to Craggs, Turketine & Co., 52, Coleman Street, E.C.
1894, Mar. 20th.	LANGTON, Walter, Clerk to Ogden, Palmer & Langton, 6A, Austin Friars, E.C.
1894, July 19th.	LARDER, Charles, Accountant, International Trust and Finance Corporation, Ltd., Finsbury House, Blomfield Street, E.C.
1898, July 22nd.	LOFTS, Edgar Henry, Clerk to Tribe, Clarke, Painter & Co., 19, Coleman Street, E.C.
1898, May 20th.	LOVELL, Arthur Frederick, 60, Watling Street, E.C.
1897, Mar. 19th.	LOWRY, Charles, Clerk to Chatteris, Nichols & Co., 1, Queen Victoria Street, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1898, May 20th.	LUKER, Harry, Clerk to Oscar Berry & Carr, Monument House, Monument Square, E.C.
1899, Jan. 5th.	LYONS, Thomas Samuel, 10, Drapers Gardens, E.C.
1896, July 21st.	MACALISTER, William Wylie (Macalister & Co.), 80, Coleman Street, E.C.
1894, July 19th.	MCBEATH, John Andrew, 46, Aldersgate Street, E.C.
1898, Oct. 18th.	MACDERMOTT, Alexander, 39, Westbourne Grove, W.
1895, Mar. 29th.	MACDERMOTT, Reginald Fitzroy, Clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1894, Oct. 30th.	MCDONALD, Thomas William, Clerk to Kingsford & Garland, 33, Nicholas Lane, E.C.
1897, Jan. 13th.	MC EWEN, John Marshall (Nettleship Green, McEwen & Co.), 37, Walbrook, E.C.
1899, Jan. 5th.	MACKEY, Michael Theodore Alexander Donald, Clerk to Manley, Lundy & Co., 23, Bucklersbury, E.C.
1890, Nov. 11th.	McMULLEN, William Arthur, Accountant European Petroleum Co., Ltd., Dock House, Billiter Avenue, E.C.
1892, July 14th.	MARSDEN, Nicholas, 129, Chesterton Road, Kensington, W.
1897, Mar. 19th.	MARSHALL, James Stevens, 29, Ludgate Hill, E.C.
1899, Jan. 5th.	MARTIN, John William, Clerk to S. Cronk & Co., 43 & 44, Lombard Street, E.C.
1898, May 20th.	MASHAM, William George Clabon, Clerk to Jones, Henry & Co., 12, Nicholas Lane, E.C.
1886, Dec. 30th.	MAYNE, Robert Samuel (Painter & Mayne), St. Stephen's Chambers, Telegraph Street; and at 156, Larkhall Lane, S.W.
1892, Dec. 30th.	MEDLEY, Ernest George Frederick, 6, Farringdon Avenue, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1898, May 8th.	MENZIES, Frederick William (Cuthbert Menzies & Co.), 54, Coleman Street, E.C.; and at New York, Chicago, &c.
1899, May 8th.	MORGAN, Henry Reynolds, Clerk to J. E. Denney, Bogle & Co., 93, Palmerston Buildings, Bishopsgate Street Within, E.C.
1885, Dec. 31st.	MOULD, Charles Edward, 9, Silver Crescent, Gunnersbury, W.C.
1897, May 21st.	MULRENAN, John Francis, Clerk to W. J. Spooner, 366, Gray's Inn Road, W.C.
1899, Mar. 9th.	NAPIER, Samuel, Clerk to Woodthorpe, Bevan & Co., Leadenhall Buildings, E.C.
1894, Dec. 31st.	NELSON, Berkeley William, 23, Southampton Buildings, Chancery Lane, W.C.
1895, Mar. 29th.	NEUMANN, Edward, 8, Islip Street, Kentish Town, N.W.
1899, Mar. 9th.	NEWMAN, John William, Clerk to Cooper Bros. & Co., 14, George Street, Mansion House, E.C.
1895, Dec. 31st.	NEWMAN, William George (Payne, Newman & Co.), 48, Gresham Street, E.C.
1896, Mar. 20th.	NEWTON, Benjamin Freeman, 30, Theobald's Road, W.C.
1885, Dec. 31st.	NICHOLSON, William (Beecroft, Sons & Nicholson), 12, Wood Street, Cheapside, E.C.; and at Manchester.
1895, Dec. 31st.	OAKLEY, Edward Woodall (Oakley & Williams), 2, Gresham Buildings, Basinghall Street, E.C.
1899, Jan. 5th.	PARSONS, Gerald Owen, Clerk to Leake & Co., 25, Abchurch Lane, E.C.
1894, Dec. 31st.	PATTERSON, Charles Henry, Accountant, Vestry Hall, 81, Borough Road, Southwark, S.E.
1898, Mar. 18th.	PATTERSON, Edward James, Clerk to Pratt, Norton & Co., 9, Old Jewry Chambers, E.C.
1898, July 22nd.	PAYNE, Walter Cecil, 35, Penywern Road, Earl's Court, S.W.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1898, Jan. 18th.	PEARMAN, William Arthur, Accountant, Westminster Electric Supply Corporation, Ltd., Eccleston Place, Belgravia, S.W.
1896, Mar. 20th.	PEPPER, Frederick Deeves, 29, Old Queen Street, Westminster, S.W.
1895, May 15th.	PERKINS, Arthur Amos, Accountant, County of London and Brush Provincial Electric Lighting Co., Moorgate Court, Moorgate Place, E.C.
1895, Mar. 29th.	PERRATT, William Henry (R. G. Stannard & Co.), 4, Finsbury Circus, E.C.
1893, Nov. 14th.	PHILLIPS, John Colson, Chief Accountant to Westinghouse Brake Co., Ltd., 82, York Road, King's Cross, N.
1893, Nov. 14th.	PICKERING, John William, 59 and 60, Chancery Lane, W.C.
1894, Dec. 31st.	PIDDUCK, Ernest (E. Pidduck & Co.), 14, Bow Lane, E.C.
1896, Nov. 23rd.	PIKE, George Edmund, 2 and 3, West Street, Finsbury Circus, E.C.
1898, May 20th.	PILCHER, Percy Edwards Perrin, Clerk to Pratt, Norton & Co., 9, Old Jewry Chambers, E.C.
1898, July 22nd.	PORTLOCK, Henry, Clerk to Fox, Sissons & Co., 9, Austin Friars, E.C.
1894, Dec. 31st.	POTTER, Albert William, Clerk to Cooper Bros. & Co., 14, George Street, Mansion House, E.C.
1894, Oct. 30th.	POWDITCH, John Robert, Clerk to Ward & Wilding, 2, Clement's Inn, W.C.
1897, Mar. 19th.	RAYNER, Frederic Arthur, Clerk to Alfred Lass, Wood & Co., 30, Gracechurch Street, E.C.
1894, July 19th.	RENWICK, Harry Benedetto, 61, Old Broad Street, E.C.
1897, Mar. 19th.	RICHES, HENRY (Frank Hyland & Riches), 81, Cannon Street, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1894, Oct. 30th.	ROBERTS, James, 10, Bush Lane, Cannon Street, E.C.
1888, Nov. 13th.	ROBERTS, John Walter, Finsbury Circus Buildings, 18, Eldon Street, E.C.
1893, July 20th.	ROBERTSON, Alexander, 211, Barking Road, E.
1891, July 16th.	ROBERTSON, Alexander Hamilton, 16, St. Helen's Place, Bishopsgate Street, E.C.
1897, July 16th.	ROBSON, Leonard Charles Fisher, Clerk to Trenow & Heisch, 18, St. Helen's Place, E.C.
1894, Oct. 30th.	SAFFERY, Albert Edwin, Assistant Clerk, Corporation of London, Guildhall, E.C.
1890, May 15th.	SAMUEL, George, 100, Netherwood Road, West Kensington, W.
1896, Nov. 23rd.	SCOTT, Thomas Mylne, Clerk to Welton, Jones & Co., 5, Moorgate Street, E.C.
1893, July 20th.	SELFE, Charles George, Chief Accountant, Junior Army and Navy Stores, Limited, York House, Regent Street, S.W.
1890, July 15th.	SENDELL, George Ernest, Clerk to C. F. Kemp, Ford & Co., 71, Lombard Street, E.C.
1893, Mar. 21st.	SHARRATT, William, 21, St. Augustine's Road, Camden Square, N.W.
1893, Mar. 21st.	SHEPHERD, John Edmund Richard, Clerk to Broads, Paterson & Co., 1, Walbrook, E.C.
1897, Nov. 17th.	SHEPHERDSON, Charles Ambrose, Clerk to Cooper Bros. & Co., 14, George Street, Mansion House, E.C.
1889, July 18th.	SIBSON, Henry Reginald, Accountant to The Bombay Gas Co. (Limited), 6, Drapers' Gardens, Throgmorton Avenue, E.C.
1899, Jan. 5th.	SIDFORD, Reginald Guy, Clerk to A. & W. Bates, 27, Southampton Street, Strand, W.C.
1895, Nov. 26th.	SIMPSON, John Sturley Fox, Clerk to C. F. Kemp, Ford & Co., 71, Lombard Street, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1892, Dec. 30th.	SMALLEY, George Brooks, 12, Beverley Road, Anerley, S.E.
1897, July 16th.	SMITH, Ernest Charles Cartner, 1, Great Winchester Street, E.C.
1898, July 22nd.	SMITH, Eric Pendrell, Clerk to F. W. Smith, 24 & 26, Basinghall Street, E.C.
1897, July 16th.	SMITH, Sidney, Clerk to Cooper Bros. & Co., 14, George Street, Mansion House, E.C.
1892, July 14th.	SMITH, Walter Southwood (Walter J. Smith & Son), 61, West Smithfield, E.C.
1889, Apl. 12th.	SMYTH, Frederic, Ironmongers' Hall, E.C.
1898, Mar. 18th.	SNELGROVE, Arthur George, Accountant, West Ham Gas Co., Stratford, E.
1895, May 15th.	SOPPITT, John William, 1 to 4, Poppins Court, Fleet Street, E.C.
1899, Jan. 5th.	SPENCE, George Malcolm (Robert Spence & Son), 6, Wardrobe Place, Doctors' Commons, E.C.
1892, Mar. 17th.	SPOKES, Russell, Broad Sanctuary Chambers, Westminster, S.W.
1898, Nov. 15th.	SPOONER, Charles Herbert, 11, Poultry, E.C.
1896, Sept. 30th.	SPURR, Tom Ernest, Clerk to E. Moore & Sons, 3, Crosby Square, E.C.
1894, Jan. 2nd.	STEPHENS, Henry James Bondfield, Clerk to Singleton, Fabian & Co., 34, Nicholas Lane, E.C.
1893, Mar. 21st.	STEWARTSON, William Robert, Accountant to the Union Assurance Society, 81, Cornhill, E.C.
1894, Jan. 2nd.	STOPHERD, Christopher, Clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.
1898, July 22nd.	STRACHAN, David (G. T. Elliot & Co.), 9, Gracechurch Street, E.C.
1894, Jan. 2nd.	STRACHAN, William, Clerk to Martin, Farlow, Eldridge & Co., 4, King Street, Cheapside, E.C.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1894, Jan. 2nd.	STRONG, Walter Thomas, 50, Fenchurch Street, E.C.
1894, Oct. 30th.	TAYLOR, Joseph, Expenditure Office, Euston Station, N.W.
1893, July 20th.	TAYLOR, Joseph Wilson (Wilson Taylor, Willett & Co.), Bush Lane House, Cannon Street, E.C.
1898, July 22nd.	TESSIER, Arthur Norman (Ebsworth, Tessier & Co.), 1, Arthur Street East, E.C.
1898, Nov. 15th.	THORP, Alfred, Junr., 88, Bishopsgate Street Within, E.C.
1885, Dec. 31st.	TILLEY, Thomas Paul, 3, Beverley Road, Chiswick, W.
1898, Jan. 18th.	TITTERTON, James Penn, Clerk to J. E. Denney, Bogle & Co., 93, Palmerston Buildings, Bishopsgate Street Within, E.C.
1894, July 19th.	TURQUAND, Ernest Barnard (Turquand & Son), 63, Finsbury Pavement, E.C.
1885, Dec. 31st.	ULRICH, Edward, 2, Laurence Pountney Hill, E.C.
1894, Jan. 2nd.	VAGG, John Henry, Imperial Buildings, Ludgate Circus, E.C.
1897, July 17th.	VIGERS, Herbert, 8, Frederick's Place, Old Jewry, E.C.
1893, July 20th.	WALKER, Walter Henry, Clerk to W. B. Peat & Co., 3, Lothbury, E.C.
1894, Jan. 2nd.	WALMSLEY, Charles, Donnington House, Norfolk Street, W.C.
1896, July 21st.	WARBURTON, William Henry, Clerk to Singleton, Fabian & Co., 8, Staple Inn, Holborn, W.C.
1891, Nov. 13th.	WEBBER, Ebenezer John, 74, Wilberforce Road, Finsbury Park, N.
1888, Nov. 13th.	WELLS, Charles Henry, 1, Southwark Street, S.E.

Topographical List.—ENGLAND AND WALES.

LONDON—continued.

Associates.

DATE OF ADMISSION.	
1893 July 20th.	WESTWOOD, John, Accountant, Rhodesian and General Corporation, Limited, 10, St. Helen's Place, E.C.
1894, July 19th.	WHITTEMORE, Edwin Arthur, Clerk to Martin, Farlow, Eldridge & Co., 4, King Street, Cheapside, E.C.
1885, Dec. 31st.	WIGHAM, Matthew Thomas, 34, Gresham Street, E.C.
1898, Mar. 18th.	WILLIAMS, Albert Ernest, Clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1886, Mar. 20th.	WILLIAMS, David, 181, Queen Victoria Street, E.C.
1893, July 20th.	WILLIAMS, Herbert Leigh (Oakley & Williams), 2, Gresham Buildings, Basinghall Street, E.C.
1895, Mar. 29th.	WILLIS, William Watson, Clerk to C. F. Kemp, Ford & Co., 71, Lombard Street, E.C.
1894, Jan. 2nd.	WILSON, Harry (H. Wilson & Co.), 37 and 39, Essex Street, Strand, W.C.
1899, Mar. 9th.	WILSON, James Edward (Dixon, Wilson & Dixon), 28, Basinghall Street, E.C.
1895, July 24th.	WOOD, Sholto Henry, 7, King Street, Cheap-side, E.C.
1888, Dec. 31st.	WOOD, William Alexander, Accountant to Charrington & Co., Anchor Brewery, Mile End, E.
1885, Dec. 31st.	WOODMAN, Alfred H., 38, Ducie Street, Ferndale Road, Brixton, S.W.
1893, July 20th.	WREFORD, Herbert Francis, Accountant, The Exploration Company, Ltd., 11 and 12, Cornhill, E.C.
1899, Jan. 5th.	WREFORD, William Harold (G. Wreford, Son & Co.), 6, Dowgate Hill, Cannon Street, E.C.
1896, July 21st.	WRIGHT, Alexander (Foster, Wright & Co.), Moorgate Station Chambers, E.C.
1895, July 24th.	WRIGHT, Frederick Edward, Clerk to Harper Bros., 10, Trinity Square, E.C.

Topographical List.—ENGLAND AND WALES.

LONGTON. (Stafford.)

Fellow.

DATE OF ADMISSION.

1885, Dec. 31st. BARLOW, James, 4, King Street.

LOUTH. (Lincolnshire.)

Fellow.

1897, Oct. 21st. VERE, George, 2, Vickers Lane.

LUTON. (Bedford.)

Fellow.

1895, Nov. 26th. SCARFF, Alfred Matthew, Castle Street Chambers; and at London. (*Admitted Associate July 19th, 1894.*)

LYMM. (Cheshire.)

Associate.

1885, Dec. 31st. MULLARD, William, Accountant to Urban District Council.

MACCLESFIELD. (Cheshire.)

Fellows.

1889, Nov. 12th. BARBER, James, Borough Comptroller, Town Hall; and 53, Beech Lane.

1885, Dec. 31st. COOPER, Frederick (F. Cooper & Son), 52, Roe Street; and 86, Bridge Street.

1885, Dec. 31st. CROSS, William Edward, 17, Duke Street.

Associates.

1895, Mar. 29th. CROWDER, Joseph Frederick, 37, Cumberland Street.

1899, Jan. 5th. GRIEVES, William, Accountant to School Board, Town Hall.

MANCHESTER. (Lancashire.)

Fellows.

1893, July 20th. BAZLEY, Thomas Albert (T. A. & H. Bazley), 40, Kennedy Street, Manchester.

1886, Mar. 26th. BRELSFORD, William, Secretary The Manchester Trust, Limited, 73, King Street.

Topographical List.—ENGLAND AND WALES.

MANCHESTER—continued.

Fellows.

DATE OF ADMISSION.	
1885, Dec 31st.	BROADBRIDGE, James John, 24, Victoria Buildings, Deansgate; and at London. (<i>Member of the Council.</i>)
1898, Nov. 15th.	COOPER, Daniel (Cooper, Newall & Co.), Ogden Chambers, 134, Deansgate; and at Oldham. (<i>Admitted Associate December 31st, 1894.</i>)
1885, Dec. 31st.	EARNSHAW, Jacob, F.S.S. (Jacob Earnshaw & Son), 78, King Street.
1896, Mar. 20th.	FITTON, Frederick Arthur, Post Office Chambers, 26, Brown Street. (<i>Admitted Associate July 19th, 1894.</i>)
1896, Nov. 23rd.	HOWARTH, William (John Kerr & Co.), 14a, Faulkner Street.
1885, Dec. 31st.	JENKINS, Thomas Hartshorne, J.P., 19, Bridge Street.
1893, Mar. 21st.	JONES, Joshua (Joshua Jones & Co.), 39, York Street.
1895, Mar. 29th.	KENNERLEY, John Henry, 55, Market Street.
1886, Jan. 12th.	MAYBURY, Charles Walter, 5, Clarence Street.
1887, Nov. 17th.	NIXON, Alfred, 31, Victoria Buildings, Deansgate.
1885, Dec. 31st.	ODDIE, Matthew (Oddie, Ashton & Co.), 23, Cross Street.
1886, Jan. 12th.	PIGGOTT, Arthur Edwin (Arthur E. Piggott & Co.), 65 to 68, Prudential Assurance Buildings, 78, King Street. (<i>Member of the Council; Hon. Sec. of the Manchester and District Society.</i>)
1896, July 21st.	PRICE, Harry Lloyd, 79, Mosley Street. (<i>Member of the Council, and President of the Manchester and District Society; Admitted Associate March 21st, 1893.</i>)
1885, Dec. 31st.	ROBINSON, George Andrew, 10, St. James's Square.
1885, Dec. 31st.	RUSSELL, George Henry, 1, Fennel Street.
1897, Mar. 19th.	SCHOFIELD, Joseph (Joseph Schofield & Co.), 33, Mosley Street. (<i>Admitted Associate Nov. 14th, 1893.</i>)

Topographical List.—ENGLAND AND WALES.

MANCHESTER—continued.

Fellows.

DATE OF ADMISSION.	
1892, Nov. 16th.	STOTT, John, 46, Market Street.
1886, Dec. 30th.	SWINDELLS, Walter, Clerk to C. H. Wade & Co., 37, Cross Street.
1885, Dec. 31st.	WALMSLEY, Frederic, F.S.S. (F. Walmsley, & Co.), 33 and 34, Trevelyan Buildings, Corporation Street; and at Bolton. (<i>Member of the Council; Past President.</i>)

Associates.

1891, Mar. 24th.	ANYON, Thomas (Anyon & Shelmerdine), 6, St. James's Square, John Dalton Street.
1895, July 24th.	BACKHOUSE, Frank, Clerk to F. Womersley, 1, Piccadilly.
1897, July 16th.	BAZLEY, Thomas Henry, Clerk to T. A. & H. Bazley, 40, Kennedy Street.
1897, Oct. 21st.	BOYD, John B., Clerk to Pilling & Co., 2, Clarence Buildings, Booth Street.
1893, July 20th.	BOYLAN, Thomas Francis, Bow Chambers, 55, Cross Street.
1889, Apl. 12th.	CHADWICK, Arthur, 82, Lancaster Avenue, Fennel Street; and at Hyde.
1897, July 16th.	CHARLTON, James Alfred, Clerk to Handley & Wilde, 4A, Booth Street.
1897, Mar. 19th.	CHESNEY, Peter Kerr (P. K. Chesney's Sons), 5, York Street; and at Bradford.
1897, Mar. 19th.	COATES, William John, 5, John Dalton Street.
1892, July 14th.	COLLIER, John, 84, Bindloss Chambers, 4, Chapel Walks.
1897, July 16th.	CORFIELD, George Edgar (Corfield & Cripwell), 20, Cross Street; and at Birmingham.
1894, Jan. 2nd.	COTTON, John Madocks, Clerk to Edwin Collier, Tongue & Co., 86, King Street.
1897, Jan. 13th.	CRIPWELL, Albert, (Corfield & Cripwell), 20, Cross Street; and at Birmingham.
1885, Dec. 31st.	CROSS, William Joshua.

Topographical List.—ENGLAND AND WALES.

MANCHESTER—continued

Associates.

DATE OF ADMISSION.	
1897, Mar. 19th.	DAVIES, Robert, Clerk to E. Williams, 41, John Dalton Street.
1896, Mar. 20th.	DEACON, Alfred Gladstone (A. G. Deacon & Bro.), 14, Brown Street.
1899, May 8th.	DEACON, Ernest Livingstone (A. G. Deacon & Bro.), 14, Brown Street.
1895, Mar. 29th.	DEANE, Thomas William, Clerk to R. Brutton & Co., 7, St. James's Square.
1899, Jan. 5th.	DYER, Samuel Arthur, Clerk to J. R. Burne & Son, 1, St. Peter's Square.
1899, Mar. 9th.	GOWLING, Alfred, Clerk to Nasmith, Coutts & Co., 69, Princess Street.
1898, Jan. 18th.	HAGUE, Frank Howard, Tower Chambers, 30, Spring Gardens.
1897, Nov. 17th.	HALSALL, Frederick William, Bindloss Chambers, 4, Chapel Walks.
1896, Mar. 20th.	HARGREAVES, Fred., Post Office Chambers, 26, Brown Street.
1889, Dec. 31st.	HEATLEY, Robert, 6, Elleray Road, Pendleton.
1897, Mar. 19th.	HESSEY, Walter, Accountant, Fine Cotton Spinners and Doublers' Association, Ltd., St. James's Square.
1896, Mar. 20th.	HIRST, John William Archer, Queen's Chambers, 2, Ridgefield.
1898, Jan. 18th.	HOYLE, Herbert, Clerk to F. Willett, 49, Spring Gardens.
1898, Jan. 18th.	KAY, Thomas Edward, 78, King Street.
1898, Jan. 18th.	KENYON, George Robert, Clerk to Pilling & Co., 2, Booth Street.
1895, Mar. 29th.	LORD, Samuel (Saml. Lord & Co.), 305 and 307, Corn Exchange Buildings, Cathedral Street.
1893, July 20th.	ORMROD, Milsom, Clerk to A. A. Gillies, 46, Brown Street.
1898, Nov. 15th.	PERRIN, Alfred, Queen's Chambers, 5, John Dalton Street.

Topographical List.—ENGLAND AND WALES.

MANCHESTER—continued.

Associates.

DATE OF ADMISSION.	
1896, July 21st.	PONTEFRAC, James Henry, Clerk to T. Horsfield & Co., 60, King Street.
1897, Oct. 21st.	ROBINSON, Frank (Stephen Robinson & Son), 7, Kennedy Street; and at Stockport.
1898, Mar. 18th.	SANDS, William Arthur, Clerk to Edwin Guthrie & Co., 71, King Street.
1894, Mar. 20th.	SHELMERDINE, William Parker (Anyon & Shelmerdine), 6, St. James's Square, John Dalton Street.
1897, Jan. 13th.	SILVEY, Thomas, Clerk to Williamson & White, 37, Brown Street.
1898, July 22nd.	STANDRING, Herbert, Clerk to E. Guthrie & Co., 71, King Street.
1894, Dec. 31st.	STEELE, Henry, 14, Ridgefield, John Dalton Street.
1896, Mar. 20th.	STELFOX, John Leather, 9, Oxford Street.
1894, Jan. 2nd.	STONEX, Arthur, 16, Kennedy Street.
1899, May 8th.	STYLER, Harold Maxwell, Clerk to William Aldred, Son & Co., 24, Booth Street.
1899, Jan. 5th.	TIPPETT, William John, Clerk to David Smith, Garnett & Co., 22, Booth Street.
1898, July 22nd.	TWIST, James, Accountant, John Noble, Ltd., Brook Street Mills.
1893, July 20th.	VAUGHAN, Arthur Frederick, Clerk to Jones, Crewdson & Youatt, 7, Norfolk Street.
1892, Nov. 16th.	WARNES, Walter Hawkley, 6, John Dalton Street.
1894, Jan. 2nd.	WATSON, Arnold (Watson, Mountain & Co.), 7, York Street.
1897, Nov. 17th.	WIGHTMAN, George, Accountant, Lancashire and Yorkshire Accident Insurance Co., Ltd., 37, Princess Street.
1893, July 20th.	WILLETT, Frederick, 49, Spring Gardens.
1895, Nov. 26th.	WITHNELL, John William, Crown Chambers, 20, Booth Street.
1894, Jan. 2nd.	WORRALL, Joseph Henry, Clerk to Jones, Crewdson & Youatt, 7, Norfolk Street.

Topographical List.—ENGLAND AND WALES.

MANCHESTER—*continued.*

Associate.

DATE OF ADMISSION.
1899, Jan. 5th. WORTHINGTON, John Leigh, Clerk to Arthur E. Piggott & Co., Prudential Assurance Buildings, 78, King Street.

MARGATE. (*Kent.*)

Associate.

1895, Dec. 31st. HOARE, Henry John, Borough Accountant.

MATLOCK. (*Derby.*)

Fellow.

1887, Feb. 14th. HALL, Robert, Crown Buildings; and at Wirksworth.

Associate.

1897, May 21. DAKIN, Walter Frederick, Clerk to R. Hall, Crown Buildings.

MIDDLESBROUGH. (*Yorkshire.*)

Associates.

1895, July 24th. ADDISON, Henry, Clerk to W. B. Peat & Co., Royal Exchange.
1897, July 16th. BRODIE, Alexander, 4, Ayresome Terrace, Linthorpe Road.
1899, Mar. 9th. GRAY, Charles, 129, Albert Road.
1896, July 21st. HAMER, Edward Davies, Clerk to W. B. Peat & Co., Royal Exchange.
1895, Mar. 29th. LONGSTAFF, Robert, Clerk to W. B. Peat & Co., Royal Exchange.
1889, Nov. 12th. TENNET, William, 66, Corporation Road.

NEATH. (*Glamorganshire.*)

Fellow.

1896, Mar. 20th. REES, William Harry (W. H. Rees & Son), Charlesville Place.

Topographical List.—ENGLAND AND WALES.

NELSON. (*Lancashire.*)

Fellow.

DATE OF ADMISSION.
1897, Nov. 17th. WHITAKER, James, Borough Accountant, Town Hall.

NEWCASTLE-ON-TYNE. (*Northumberland.*)

Fellows.

1892, July 14th. FORSTER, Matthew Douglas, 4, Royal Arcade, Pilgrim Street.
1896, July 21st. LLOYD, William Henry, County Accountant, Moot Hall.
1894, Oct. 30th. PEVERLEY, Richard Brooks, 19, Queen Street, Quay.
1885, Dec. 31st. REID, Isaac Brandon, Mosley Chambers, 30, Mosley Street; and at North Shields. (*President, Newcastle-upon-Tyne and District Society.*)
1885, Dec. 31st. SHEPPARD, Frederick William Burrage, 18, Hawthorn Road, South Gosforth.
1895, Mar. 29th. SMITH, Richard, Clayton Chambers, 61, Westgate Road. (*Admitted Associate April 12th, 1889.*)

Associates.

1894, Oct. 30th. MIDDLETON, George Henry, Clerk to Gillespie Bros. and Co., 54, Westgate Road.
1895, July 24th. RACE, George Lonsdale, Clerk to Monkhouse, Goddard & Co., St. Nicholas Chambers.
1895, Mar. 29th. THIRLAWAY, Thomas Edward, Accountant, C. S. Swan & Hunter, Limited.
1897, Mar. 19th. WHALEY, William Henry, Clerk to Holmes, Spence & Co., 10, Royal Arcade.

NEWCASTLE-UNDER-LYME. (*Stafford.*)

Associate.

1895, Nov. 26th. FIGGINS, Henry William (Ibeson, Figgins & Co.); and at Hanley.

Topographical List.—ENGLAND AND WALES.

NEWNHAM. *(Gloucester.)*

Associate.

DATE OF ADMISSION.

1888, May 3rd. ROBERTS, William George.

NEWPORT. *(Isle of Wight.)*

Associate.

1893, Mar. 21st. BLACK, William Charles, 19, Quay Street.

NEWPORT. *(Mon.)*

Fellows.

1899, Mar. 9th. BARFOOT, Charles Lewis, Carlton Chambers, High Street. (*Admitted Associate March 29th, 1895.*)

1893, May 17th. WOOD, John Martin (John Wood & Son), Victoria Chambers, 20, Bridge Street. (*Admitted Associate July 16th, 1891.*)

Associates.

1895, Dec. 31st. AVLIFFE, Charles Morris, 10, Commercial Street.

1897, July 16th. BELL, John Richard, Westgate Chambers, Commercial Street; and at London,

1896, Mar. 20th. BLACKBOROW, Harold Sidney, Westgate Chambers, Commercial Street.

1894, July 19th. PRICE, William Orpwood, 155, Caerleon Road, Maindee.

1895, July 24th. WOOD, Harold, Secretary and Accountant, South Wales Tobacco Manufacturing Co., Limited, 36, High Street.

NORTHAMPTON.

Fellow.

1892, Nov. 16th. HULL, Samuel, Borough Accountant, Town Hall.

Associate.

1898, Mar. 18th. ARCHER, William Thomas, Clerk to A. C. Palmer & Co., St. Giles Chambers.

Topographical List.—ENGLAND AND WALES.

NORTHAMPTON—continued.

Associates.

DATE OF ADMISSION.

1893, Nov. 15th. EDÉNS, John Lumley, Borough Accountant's Office.

1892, Dec. 30th. HULL, William John, Assistant Borough Accountant, Town Hall.

1893, Mar. 21st. POWER, Joseph, Clerk to A. J. Hill, Vellacott & Co., Lloyd's Bank Buildings.

NORTH SHIELDS. *(Northumberland.)*

Fellows.

1885, Dec. 31st. REID, Isaac Brandon, 80, Saville Street; and at Newcastle-on-Tyne. (*President, Newcastle-upon-Tyne and District Society.*)

1898, July 22nd. SCOTT, Arthur, 3, Lovaine Avenue.

NORWICH. *(Norfolk.)*

Fellows.

1891, Mar. 24th. GENTRY, Arthur Frederic, City Accountant.

1895, July 24th. GODDARD, William George, 9, Redwell Street.

1890, Mar. 28th. LARKING, Charles, Commercial Chambers, Briggs Street.

Associate.

1898, Nov. 15th. SMITH, Harry Harper, 1, Redwell Street.

NOTTINGHAM.

Fellows.

1885, Dec. 31st. ATKIN, Francis (Atkin & Howard), 1, Cobden Chambers, 27, Pelham Street.

1885, Dec. 31st. BRYAN, John Eley, City Accountant, St. Peter's Church Side. (*Member of the Council.*)

1885, Dec. 31st. GARTON, William, Accountant, Gas Department of the Corporation, George Street.

1892, July 14th. SANDS, Edwin 43, Burton Street (*Admitted Associate Dec. 31st, 1885.*)

Topographical List.—ENGLAND AND WALES.

NOTTINGHAM—continued.

Associates.

DATE OF ADMISSION.	
1899, May 8th.	BARTON, Walter John, Bentinck Buildings, Wheeler Gate.
1898, May 20th.	BAUSOR, Henry, 31, Heskey Street.
1894, Dec. 31st.	CLEVELAND, Arthur Ernest, City Accountant's Office, St. Peter's Church Side.
1899, Mar. 9th.	FOX, Frederick Isaac, Assistant City Accountant, St. Peter's Church Side.
1886, Dec. 30th.	GADD, Godfrey George, Lloyd's Bank, Limited.
1891, Dec. 30th.	HALLAM, Samuel, 2, Lister Gate.
1896, July 21st.	HARLOW, Edward, Grosvenor Chambers, King Street.
1892, Nov. 16th.	HARRISON, Frank, Deputy Clerk and Accountant to the Nottingham Board of Guardians, Poor Law Offices.
1897, May 21st.	HOWARD, Herbert (Atkin & Howard), 27, Pelham Street.
1891, July 16th.	MARRIOTT, Thomas Walter, Clerk to Hubbart & Durose, 10, South Parade.
1897, July 16th.	MITCHELL, George Adam, Clerk to Mellors, Basden & Mellors, King John's Chambers.
1899, Jan. 5th.	SISLING, Alfred Ernest, Clerk to Hubbart & Durose, 10, South Parade.
1888, Dec. 31st.	WINNICOTT, William Barrett (Winnicott & Morris), Albert Chambers, Albert Street.

OLDHAM. (Lancashire.)

Fellows.

1895, Mar. 29th.	BIRCH, Thomas, 56, King Street.
1897, May 21st.	BRIERLEY, Fred, 13, Coronation Street; and at Manchester.
1898, Nov. 15th.	COOPER, Daniel, 173, Coppice Street; and at Manchester. (Admitted Associate Dec. 31st, 1894.)
1896, Mar. 20th.	DYER, Charles Edwin, Borough Accountant, 50, Yorkshire Street.

Topographical List.—ENGLAND AND WALES.

OLDHAM—continued.

Fellows.

DATE OF ADMISSION.	
1896, Mar. 20th.	GRIME, John (B. Grime & Son), 40, Clegg Street.
1898, July 22nd.	NEILD, John (James Hardman & Co.), 9, Church Terrace.
1898, May 20th.	TAYLOR, Robert, 9, Church Lane.

Associates.

1896, Nov. 23rd.	BUNTING, James Henry, 103, Union Street.
1898, July 22nd.	HALL, James, Clerk to W. Wrigley & Son, 9, Clegg Street.
1898, July 22nd.	HOLT, William, Clerk to W. Wrigley & Son, 9, Clegg Street.
1898, Nov. 15th.	SMITH, James William, Clerk to J. C. Atkins, 19, Queen Street.

OSWESTRY. (Shropshire.)

Fellows.

1889, Nov. 12th.	NICHOLSON, Alexander Charles, F.G.S. (Williams & Nicholson), Salop House, Salop Road. (Admitted Associate May 31st, 1888.)
1888, Jan. 25th.	WILLIAMS, Charles Edmondson, F.C.A. (Williams & Nicholson), Salop House, Salop Road.

Associate.

1890, Mar. 28th.	PUGH, Humphrey Gardner, Clerk to Williams & Nicholson, Salop House, Salop Road.
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OXFORD.

Fellows.

1894, Oct. 30th.	CARVER, William Stevens, Town Hall. (Admitted Associate Dec. 31st, 1891.)
1888, Jan. 25th.	COMFORT, Benjamin, 26, St. John Street. (Admitted Associate Dec. 31st, 1885.)

Associate.

1886, July 18th.	ANDREWS, Francis Joseph, Accountant to Grimby, Hughes & Co. (Limited), 55 & 56, Corn Market Street.
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Topographical List.—ENGLAND AND WALES.

PADIHAM. (*Lancashire.*)

Associate.

DATE OF ADMISSION.
1889, July 18th. PATE, Thomas, 3, King Street.

PENARTH. (*Near Cardiff.*)

Associate.

1891, May 13th. TAVERNER, Alfred Thomas, 28, Hickman Road, and at Barry.

PENTRE. (*Glamorgan.*)

Associate.

1899, Mar. 9th. HOPKINS, John, Accountant, District Council Offices.

PLYMOUTH. (*Devon.*)

Fellow.

1898, Jan. 18th. PAWLEY, Thomas James, 9, Westwell Street.
(*Admitted Associate July 19th, 1894.*)

Associates.

1898, May 20th. DAVEY, HENRY, 24, Bedford Street.
1895, Nov. 26th. MURRAY, George, Central Exchange, Whimple Street.

POOLE. (*Dorset.*)

Fellow.

1885, Dec. 31st. BOYT, James Hunn, Hunger Hill.

PORTSMOUTH. (*Hants.*)

Fellows.

1885, Dec. 31st. AYLEN, George Thomas, Chester House, Commercial Road, Landport. (*Member of the Council.*)
1890, Nov. 11th. CLOVER, Robert (Edmonds, Son & Clover), 70, Commercial Road; and at London.
(*Admitted Associate July 24th, 1888.*)

Topographical List.—ENGLAND AND WALES.

PORTSMOUTH—continued.

Fellows.

DATE OF ADMISSION.
1887, Sept. 16th. COOPER, Edwin Herbert (Love & Cooper), Osborne Road, Southsea.
1885, Dec. 31st. HUNT, William Frederick James, Cambridge Junction, High Street.
1896, Mar. 20th. MORRIS, Howard Bartlett, Gladstone Buildings. (*Admitted Associate March 21st, 1893.*)
1891, Mar. 24th. WINDSOR, Herbert Edwin, 131, High Street.
(*Admitted Associate July 24th, 1888.*)

Associate.

1893, Mar. 21st. HALL, Walter, Clerk to Edmonds, Son & Clover, 70, Commercial Road.

PRESTON. (*Lancashire.*)

Fellows.

1892, Dec. 30th. CARTER, James, Borough Treasurer, Town Hall.
1885, Dec. 31st. FARNWORTH, Edward James, F.S.S., 26, Winckley Square.
1885, Dec. 31st. LIVESEY, Samuel, 98A, Fishergate; and at Horwich.
1885, Dec. 31st. RUSHTON, Thomas, 45, Fishergate.

Associates.

1893, July 20th. CROASDALE, John Delamere, Town Hall, Accountant to the County Borough.
1899, Jan. 5th. HARRISON, Frank, Clerk to Moore & Smalley, 9, Chapel Street.
1898, Mar. 18th. MEAGHER, William Patrick, 18, Cannon Street.
1896, Mar. 20th. SUMNER, Charles James, 9a, Lune Street.
1896, Mar. 20th. WARD, Joseph Henry, Clerk to Moore & Smalley, 9, Chapel Street.
1894, Mar. 20th. WIGNALL, Thomas, 12, Lune Street.

Topographical List.—ENGLAND AND WALES.

PULHAM MARKET. (*Norfolk.*)

Fellow.

DATE OF ADMISSION.
1885, Dec. 31st. BORRETT, Robert.

RADCLIFFE. (*Lancashire.*)

Associate.

1896, July 21st. HARDMAN, Frank, 87, Church Street.

RAMSBOTTOM. (*Lancashire.*)

Fellow.

1886, Nov. 26th. PILLING, John, 40, Bolton Street; and at Haslingden and Bacup.

Associate.

1895, July 24th. BIRTWISTLE, Marchant, 8, Garden Street.

RAMSGATE. (*Kent.*)

Associates.

1898, May 20th. KINGSLAND, Alfred William, Borough Accountant, Town Hall.

1895, Nov. 26th. SCARLETT, John Walter (Scarlett & Goldsack), 36, High Street; and at Margate.

RAWTENSTALL. (*Lancashire.*)

Fellow.

1895, Dec. 31st. HAWORTH, James, 16, Bury Road; and at St. Annes-on-the-Sea.

READING. (*Berks.*)

Fellows.

1899, Mar. 9th. CANE, Arthur Higgs, 7, King Street. (*Admitted Associate March 17th, 1892.*)

1890, May 15th. WRIGHT, Francis Henry, 15, The Mount.

Associate.

1898, July 22nd. HARBOR, Charles Stanley, Clerk to Egginton & Son, 150, Friar Street.

Topographical List.—ENGLAND AND WALES.

READING—continued.

Associates.

DATE OF ADMISSION.
1898, May 20th. HIGGS, Albert Thomas, 240, King's Road.
1898, July 22nd. JACOBS, John Robert Hale, Clerk to A. H. Cane, 7, King Street.

REDDITCH. (*Worcester.*)

Fellow.

1885, Dec. 31st. WRIGHT, Harry, 9, Prospect Hill.

RICHMOND. (*Surrey.*)

Fellow.

1896, May 21st. RICHARDS, Henry, Borough Accountant, Town Hall. (*Admitted Associate December 31st, 1889.*)

Associate.

1898, July 22nd. CHANDLER, Walter Henry (Chandler & Sons), 14, The Arcade; and at London.

ROCHDALE. (*Lancashire.*)

Fellows.

1895, Mar. 29th. LEWIS, Walter Shirley (Walter S. Lewis & Son), 3, King Street, South Parade.

1895, July 24th. LORD, James Edmund, Town Hall Chambers. (*Admitted Associate July 20th, 1893.*)

Associate.

1895, Nov. 26th. LEWIS, Charles Edward (Walter S. Lewis & Son), 3, King Street, South Parade.

ROCHESTER. (*Kent.*)

Associate.

1899, Mar. 9th. WATSON, Russell, 308, The Banks.

ROTHERHAM. (*Yorkshire.*)

Fellow.

1886, Jan. 12th. COPLEY, Alfred Ernest, Main Street Chambers.

Topographical List.—ENGLAND AND WALES.

ROTHERHAM—continued.

Fellow.

DATE OF ADMISSION.
1895, Mar. 29th. WARWICK, Thomas Henry, Westgate and Domine Lane. (*Admitted Associate March 24th, 1891.*)

Associate.

1898, Mar. 18th. HATFIELD, George Carr, Clerk to Hart, Moss & Co., 22, Moorgate Street.

RUGBY. (*Warwick.*)

Associates.

1895, Mar. 29th. ATKINSON, William George, 8, Albert Street.
1897, Jan. 13th. GILBERT, Henry Edward, 110, Station Road.

RUTHIN. (*Denbigh.*)

Fellow.

1885, Dec. 31st. JONES, David (D. & C. E. Jones), 38, Well St.

RYDE. (*Isle of Wight.*)

Fellow.

1892, July 14th. FLUX, Francis George, J.P., 7, Lind Street.

ST. ANNES-ON-THE-SEA. (*Lancashire.*)

Fellow.

1895, Dec. 31st. HAWORTH, James, 15, Park Road; and at Rawtenstall.

ST. HELENS. (*Lancashire.*)

Fellows.

1885, Dec. 31st. LEACH, Benjamin William (J. B. & B. Leach), 21, Hardshaw Street; and at Liverpool.
1885, Dec. 31st. LEACH, Joseph Bithell (J. B. & B. Leach), 21, Hardshaw Street; and at Liverpool.
1886, Jan. 12th. ORMANDY, George, 8, East Street; and at Widnes.

Topographical List.—ENGLAND AND WALES.

ST. HELENS—continued.

Associates.

DATE OF ADMISSION.
1896, July 21st. CLARKE, George Fewkes, Clerk to Lewis & Mounsey, 9, Hardshaw Street.
1897, Mar. 19th. GRIFFIN, Alfred, 17, Market Street.
1886, Dec. 30th. LEACH, Wilfred Haswell (J. B. & B. Leach), 21, Hardshaw Street; and at Liverpool.

SALFORD. (*Lancashire.*)

Fellows.

1895, Dec. 31st. ELLIOTT, John, Borough Treasurer, Town Hall.
1885, Dec. 31st. MARTIN, Frederick, Accountant, Borough Treasurer's Office, Town Hall.

Associates.

1885, Dec. 31st. CROSSLEY, Thomas, Borough Treasurer's Office, Town Hall.
1885, Dec. 31st. KNOTT, Charles, Borough Treasurer's Office, Town Hall.
1887, Apl. 22nd. LOWE, Joseph, Borough Treasurer's Office, Town Hall.

SALISBURY. (*Wiltshire.*)

Fellow.

1898, Nov. 15th. DAWES, Frederick Aston, Endless Street.

SCARBOROUGH. (*Yorkshire.*)

Fellow.

1885, Dec. 31st. STEPHENSON, John, King's Cliff.

Associates.

1885, Dec. 31st. FAWCETT, Thomas Marshall, Borough Accountant, Town Hall.
1888, Jan. 25th. READ, Frederick Hartley, 32, Queen Street.
1885, Dec. 31st. STEPHENSON, Frederick Garrard, King Street.
1897, Oct. 21st. WEBB, Charles, 27, Westborough; and at Bridlington Quay.

Topographical List.—ENGLAND AND WALES.

SEACOMBE. (Cheshire.)

Associate.

DATE OF ADMISSION.
1896, July 21st. SYMONS, Fred (Dodd & Symons), 85, Brighton Street.

SELBY. (Yorkshire.)

Fellow.

1886, May 7th. SORBY, John, 22, Church Hill.

SHEFFIELD. (Yorkshire.)

Fellows.

1886, Dec. 30th. BARTLETT, James Edward (Jas. S. Bartlett & Sons), 47, Bank Street.
1885, Dec. 31st. COCKING, Thomas (T. Cocking & Sons), 102, Barker Pool.
1885, Dec. 31st. CORKER, William Frederick, 19, Figtree Lane.
1892, Mar. 17th. GIBSON, George, 9, St. James' Row.
1896, July 21st. GOODLAD, William Alfred, 93, Queen Street.
1885, Dec. 31st. PARKER, John Jones, 40A, Fargate.
1885, Dec. 31st. RICHMOND, Edwin, Gladstone Buildings, St. James' Street. (*Member of the Council.*)
1885, Dec. 31st. SHARMAN, Joseph Pryor, 7, St. James' Row.
1885, Dec. 31st. SWIFT, Henry, 9, Figtree Lane.
1889, Nov. 12th. TERREY, William, Accountant, Sheffield Corporation Water Department, Division Street. (*Admitted Associate Nov. 17th, 1887.*)
1885, Dec. 31st. TOOTHILL, Henry, 11, Figtree Lane. (*Hon. Secretary of the Sheffield and District Society.*)

Associates.

1889, July 18th. BARTLETT, Samuel Trotman (J. S. Bartlett & Sons), 47, Bank Street.
1888, May 3rd. BAXTER, George Smith, Accountant, Sheffield School Board.
1893, July 20th. BRAMALL, Henry, 12, St. James' Street.

Topographical List.—ENGLAND AND WALES.

SHEFFIELD—continued.

Associates.

DATE OF ADMISSION.
1894, Jan. 2nd. FREEBOROUGH, John Henry (Thorpe & Freeborough), Haxworth Chambers, 25, Figtree Lane.
1887, Nov. 17th. GREENWAY, Joseph Bird, 6, Sheaf Gardens Terrace.
1885, Dec. 31st. GREGORY, John, 8, Norfolk Row.
1894, Dec. 31st. HANDLEY, Laurence, Clerk to Knox, Burbidge, & Co., Hoole's Chambers, Bank Street.
1898, May 20th. HASLAM, Ernest, Clerk to S. Short & Co., 19, St. James' Street.
1886, Nov. 26th. HETHERINGTON, William Wiley, 281, Abbeydale Road.
1885, Dec. 31st. HOWE, Richard, 3, Hartshead.
1897, Jan. 13th. REVILL, Sidney Walter, 6, Beeton Road, Meersbrook.
1892, Nov. 16th. SEAGER, Samuel, Accountant Auditor to the Corporation, Town Hall.
1898, July 22nd. SKINNER, John Edgar, Clerk to Barber Bros. & Wortley, Alliance Chambers, George Street.
1896, Mar. 20th. WOODWORTH, Tom, 22, York Street; and at Chesterfield.
1898, Jan. 18th. WRIGHT, George Edmund, 93, Sharrow Street, Sharrow.

SHREWSBURY. (Shropshire.)

Fellow.

1897, May 21st. BAXTER, William, County Accountant, Shire Hall.

Associates.

1897, July 16th. COOPER, Alfred Ernest, 7, Dogpole.
1897, Mar. 19th. GOYNE, Francis, Dogpole.
1892, July 14th. VINE, James, County Chambers, 12, High Street.
1895, Dec. 31st. WESTHEAD, Peter, 16, St. John's Hill.

Topographical List.—ENGLAND AND WALES.

SITTINGBOURNE. (*Kent.*)

Fellow.

DATE OF ADMISSION.
1890, May 15th. LEE, Arthur John, Crescent Street, and Park Road. (*Admitted Associate November 17th, 1887.*)

SOUTHAMPTON. (*Hants.*)

Fellows.

1886, July 8th. BURNETT, Frederick John (J. J. Burnett & Sons), 2, High Street.
1887, May 26th. HAMILTON, James Thomas, F.S.S. (Hamilton & Rowland), 23, High Street.
1885, Dec. 31st. WHITTAKER, Edward, J.P. (Whittaker & Bailey), 3, Portland Street. (*Member of the Council.*)

Associates.

1894, Jan. 2nd. CHESHER, Herbert Ward, Borough Accountant's Office.
1893, Mar. 21st. ROWLAND, William Henry (Hamilton & Rowland), 23, High Street.
1897, Nov. 17th. SPARROW, Arthur James, 2, Portland Street.

SOUTHEND. (*Essex.*)

Fellow.

1885, Dec. 31st. COLDICOTT, Joseph Waters, 4, Stanley Road.

Associate.

1899, Mar. 9th. TWEEDALE, Charles Edward, Borough Accountant, Weston Chambers, Weston Road.

SOUTHPORT. (*Lancashire.*)

Fellows.

1897, Mar. 19th. JUMP, James, Parr's Buildings, 42, Chapel Street. (*Admitted Associate Dec. 31st, 1894.*)
1898, Nov. 15th. LLOYD, George, Borough Accountant, Town Hall.

Associate.

1894, Oct. 30th. KAY, Hiram, Albert Road.

Topographical List.—ENGLAND AND WALES.

SOUTH SHIELDS. (*Durham.*)

Fellow.

DATE OF ADMISSION.
1895, Mar. 29th. STABLEFORD, John, Russell Buildings, King Street. (*Admitted Associate, July 14th, 1892.*)

Associates.

1893, July 20th. GRIMES, John, 34, King Street; and at Tyne Dock.
1894, Mar. 20th. PENNEY, John Harper, Chapter Row.
1898, Mar. 18th. HARDY, James William Bone, Clerk to T. Reed, 63, King Street.
1894, July 19th. WALTON, Charles Evans (Walton & Hall), 70, King Street

STAFFORD.

Fellows.

1897, Mar. 19th. DEAN, George, 9, St. Mary's Grove.
1892, May 11th. PARKER, George Stephen, Borough Accountant, Borough Hall.

STALYBRIDGE. (*Cheshire.*)

Fellow.

1885, Dec. 31st. NORMAN, John Richard (Heap, Son & Norman), 129, Stamford Street.

STOCKPORT. (*Cheshire.*)

Fellows.

1897, May 21st. BATEMAN, John (J. & W. Bateman), 28, St. Petersgate.
1897, Nov. 17th. GRUNDY, Harry, Borough Treasurer, Court House, Vernon Street.

Associates.

1897, May 21st. BATEMAN, William (J. & W. Bateman), 28, St. Petersgate.
1897, Jan. 13th. LEAH, Horace Baxter, 14, Warren Street.
1897, Oct. 21st. ROBINSON, Frank (Stephen Robinson & Son), 13, Great Underbank; and at Manchester.

Topographical List.—ENGLAND AND WALES.

STOCKTON-ON-TEES. (*Durham.*)

Associates.

- DATE OF ADMISSION.
 1891, Nov. 13th. HODGSON, Robert Tyson, 96, High Street.
 1896, July 21st. JEWITT, Richard, Clerk to Frank Brown & Co.,
 Finkle Chambers.
 1896, Nov. 23rd. WATKINS, Thomas John (T. J. Watkins & Co.),
 Bank Chambers.

STOKE-UPON-TRENT. (*Stafford.*)

Associate.

- 1898, Nov. 15th. THOMPSON, Thomas, Borough Treasurer,
 Town Hall.

STOURBRIDGE. (*Worcester.*)

Fellow.

- 1891, Nov. 16th. HOLLOWAY, Sidney, 1, Church Street; and at
 Halesowen.

Associates.

- 1899, Jan. 5th. BENNETT, Albert James, Accountant, Kinver
 Gas Co., High Street, Kinver.
 1894, Dec. 31st. NASH, William Edward, 52, Hagley Street.

STROUD. (*Gloucester.*)

Associate.

- 1895, Mar. 29th. DUDBRIDGE, John Stephen (S. J. Dudbridge
 & Sons), 8, Lansdown.

SUNDERLAND. (*Durham.*)

Fellows.

- 1885, Dec. 31st. AISBETT, Richard, 117, High Street West.
 1885, Dec. 31st. HADDOCK, William Thomas, 21, Fawcett Street.
 1885, Dec. 31st. JOHNSON, John Wright, 11, John Street.
 1893, Mar. 21st. KITTS, Jonathan James, 36, West Sunnyside.
 1885, Dec. 31st. LOWES, John, 7, St. George's Square.

Topographical List.—ENGLAND AND WALES.

SUNDERLAND—continued.

Associate.

- DATE OF ADMISSION.
 1899, Jan. 5th. MAIR, Alfred James, Junr., Clerk to T. C.
 Squance & Sons, 29, John Street.

SUNNINGDALE. (*Berks.*)

Fellow.

- 1885, Dec. 31st. ROBINSON, Andrew, Burnham House.

SUTTON. (*Surrey.*)

Fellow.

- 1889, Nov. 12th. SAXON, George Harry, 63, High Street; and at
 London. (*Admitted Associate Dec. 31st, 1885.*)

SWANSEA. (*Glamorgan.*)

Fellows.

- 1896, Mar. 20th. JONES, Thomas Harlington, Bank Chambers,
 Heathfield Street.
 1897, May 21st. ROBERTS, David, 19, Heathfield Street.

Associates.

- 1896, Mar. 20th. HIGMAN, Henri Charles Hamilton (Henri C.
 Higman & Co.), 1, Northampton Place.
 1896, Mar. 20th. WHITEHEAD, Frederick, 2, Mount Street.

TAMWORTH. (*Stafford.*)

Fellow.

- 1894, Oct. 30th. BONSOR, Samuel, Victoria Chambers, Victoria
 Road. (*Admitted Associate Nov. 11th, 1890.*)

THORNABY-ON-TEES. (*Durham.*)

Associate.

- 1896, July 21st. CLARKE, John William, Borough Accountant,
 Town Hall.

Topographical List.—ENGLAND AND WALES.

TIPTON. (*Stafford.*)

Fellow.

DATE OF ADMISSION.

1885, Dec. 31st. WARING, John Walter, 75, Lower Church Lane.

Associate.

1887, Mar. 17th. MILLS, John, Accountant and Secretary, the Tibbington Collieries and Brickworks (Limited).

TONBRIDGE (*Kent.*)

Fellow.

1890, July 15th. PERKINS, William Alloway, 85, High Street.

TROWBRIDGE. (*Wiltshire.*)

Fellow.

1891, July 16th. DRING, Thomas Augustus, 56, Stallard Street, Accountant to Wilts County Council.

TRURO. (*Cornwall.*)

Fellow.

1886, Nov. 26th. BULLEN, Nathaniel Battershill, 7, The Parade.

TUNBRIDGE WELLS. (*Kent.*)

Fellow.

1899, Mar. 9th. GREATREX, James Cobden, Borough Accountant, Town Hall. (*Admitted Associate Mar. 18th, 1898.*)

Associates.

1887, Nov. 17th. DOBBIE, Alexander Stuart, 66, Grove Hill Road.

1898, Nov. 15th. HAYWARD, John Robert, 5, South Grove.

TUNSTALL (*Staffordshire.*)

Associates.

1898, Nov. 15th. BATES, Albert, Piccadilly Street; and at Hanley.

1898, July 22nd. MONTFORD, James Henry Parker, Clerk to P. H. Pope, Wesley Place.

1896, Mar. 20th. POPE, Philip Henry, Wesley Place.

Topographical List.—ENGLAND AND WALES.

WAKEFIELD. (*Yorkshire.*)

Fellows.

DATE OF ADMISSION.

1890, Mar. 28th. CLARKE, Walter, Accountant to the West Riding of Yorkshire County Council, County Hall. (*Admitted Associate May 3rd, 1888.*)

1886, Feb. 12th. TOWNEND, George William, 17, Wood Street; and at Goole and Doncaster.

Associates.

1895, Mar. 29th. COPPOCK, John, West Riding Accountant's Office, County Hall.

1898, July 22nd. COXON, Charles Edward, City Accountant, Town Hall.

1892, Dec. 30th. GLOVER, Joseph Horner, 17, Wood Street; and at Goole and Doncaster.

1892, Nov. 16th. GOULDING, John, West Riding County Council Office, County Hall.

1895, July 24th. LOXLEY, Arthur, 1 and 2, City Chambers, Wood Street.

1885, Dec. 31st. PICKARD, Alfred, 2, Snow Hill View

WALSALL. (*Stafford.*)

Associates.

1895, July 24th. LAW, Albert, Midland Chambers, The Bridge.

1894, Dec. 31st. MOORE, William Henry, Leicester Street.

1894, July 19th. TOMPKINS, William Edward, 81, Bridge Street.

WARRINGTON. (*Lancashire.*)

Fellows.

1898, Nov. 15th. BOLTON, James, 45, Sankey Street.

1898, Nov. 15th. FAIRHURST, John, Borough Treasurer and Accountant to the Corporation, Town Hall. (*Admitted Associate Nov. 12th 1889.*)

1885, Dec. 31st. GIBSON, Thomas Eli, 10, Winmarleigh Street; and at Crewe. (*Member of the Council.*)

Topographical Dist.—ENGLAND AND WALES.

WARRINGTON—*continued.*

Fellows.

DATE OF ADMISSION.

1885, Dec. 31st. GREEN, Joseph Shaw, J.P., 18, King Street.
(*Member of the Council; Past President.*)

1890, Mar. 28th. LOWE, Robert, 1, Bank Street.

Associate.

1896, Mar. 20th. WOODCOCK, William Henry, Assistant Borough Treasurer, Town Hall.

WARWICK.

Fellow.

1886, July 23rd. SHEPHERD, Walter, 10, High Street.

WATFORD. (*Herts.*)

Fellow.

1892, Nov. 16th. EVERDEN, William Preston Campbell, 28, High Street; and at London. (*Admitted Associate December 30th, 1890.*)

WEDNESBURY. (*Stafford.*)

Associate.

1892, Nov. 16th. WILSON, Edward, Borough Accountant, Town Hall.

WELSHPOOL. (*Montgomeryshire.*)

Fellow.

1889, Nov. 12th. EVANS, John, 24, Broad Street.

WEST HARTLEPOOL. (*Durham.*)

Fellows.

1899, Mar. 9th. HODGSON, William Gill, Borough Accountant, Municipal Buildings. (*Admitted Associate Dec. 30th, 1892.*)

1885, Dec. 31st. WALTON, William Thomas, Central Chambers, Whitby Street.

Topographical Dist.—ENGLAND AND WALES.

WESTON-SUPER-MARE. (*Somerset.*)

Fellow.

DATE OF ADMISSION.

1892, Mar. 17th. ACKLAND, Frederick James (F. J. Ackland & Co.), 28, High Street; and at Bristol.

WHITBY. (*Yorkshire.*)

Associate.

1885, Dec. 31st. DUGGLEBY, Ringrose Waldby, 48, Baxtergate.

WIGAN. (*Lancashire.*)

Fellows.

1886, Mar. 12th. HEALY, George James, Arcade Chambers, King Street; and at Bolton.

1885, Dec. 31st. KING, John, F.S.S., Bank Chambers, Wallgate; and at Chorley. (*Member of the Council.*)

1885, Dec. 31st. WANKLYN, William Trevor, Borough Treasurer, King Street.

WINCHESTER. (*Hampshire.*)

Fellow.

1897, Nov. 17th. JOHNSON, Charles, 14, Jewry Street.

WOLVERHAMPTON. (*Stafford.*)

Fellows.

1893, July 20th. HOWELL, William, Borough Accountant, Town Hall.

1891, Mar. 24th. LOWE, Thomas Enoch (Lowe & Pearson), 89, Darlington Street. (*Admitted Associate December 31st, 1885.*)

Associate.

1898, May 20th. AIKEN, George, Midland Chambers, Princess Street.

Topographical List.—ENGLAND AND WALES.

WOLVERHAMPTON—*continued.*

Associates.

DATE OF ADMISSION.	
1886, Jan. 12th.	ARLETT, William, Secretary and Accountant to John Shaw & Sons, Wolverhampton (Limited), Church Lane.
1894, July 19th.	HOULT, Clement, Clerk to the Official Receiver in Bankruptcy.
1894, July 19th.	LLEWELLYN, Albert Vaughan, Clerk to the Official Receiver in Bankruptcy.
1898, July 22nd.	NIGHTINGALE, Frederick George, Clerk to Lowe & Pearson, 89, Darlington Street.
1894, Jan. 2nd.	PURSLow, William, 114, Penn Road; Accountant to Commissioners under South Staffordshire Mines Drainage Acts.
1898, July 22nd.	VALE, Walter Vincent, 16, Darlington Street.

WORCESTER.

Associates.

1895, July 24th.	BUTLER, Edgar Harold Barnett, 8, Foregate Street.
1895, Nov. 26th.	COX, Edward, Assistant Official Receiver, 45, Copenhagen Street.
1889, Dec. 31st.	KNOTT, Gerald Stephen Leonard, Sherwood Villa, Lower Wick.

WORKINGTON. (*Cumberland.*)

Associate.

1895, July 24th.	ARMSTRONG, John, 47, John Street.
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YEADON. (*Yorkshire.*)

Associate.

1895, Nov. 26th.	BROWN, Alfred, West Bar.
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Topographical List.—ENGLAND AND WALES.

YORK.

Fellows.

DATE OF ADMISSION.	
1897, May 21st.	DAVISON, James William, City Accountant, Guildhall.
1896, Nov. 23rd.	HETHERTON, John (John Hetherton & Co.), Clifford Street. (<i>Admitted Associate Nov. 12th, 1889.</i>)
1896, Mar. 20th.	TAYLOR, Oliver Gosling (Pearson & Taylor), Judges' Court, Coney Street.

Associates.

1898, July 22nd.	BARRON, Arthur Henry, 1, Minster Gates; and at London.
1894, Oct. 30th.	HUMPHREYS, William Henry, Lendal Hill.
1894, Oct. 30th.	OMAN, George Frederick William, 38, Petergate.

Topographical List of Members.

SCOTLAND.

Scottish Council.

DUGALD CAMPBELL, J.P., D.L., Greenock, *President*.
 BORTHWICK WATSON, J.P., D.L., Falkirk, *Vice-President*.
 GEORGE WILSON, Aberdeen, *Vice-President*.
 ROBERT ALEXANDER MARR, Edinburgh, *Vice-President*.
 GEORGE HALDEN, Craigleith, near Edinburgh.
 ROBERT LUMSDEN, Edinburgh.
 WILLIAM ROBERTSON, F.F.A., Edinburgh.
 JAMES BOOTH GREIG, J.P., Laurencekirk.
 ROBERT YOUNG, Elgin.
 ANDREW TURNBULL, Kilmarnock.
 GEORGE KEMP, J.P., Aberdeen.
 THOMAS DUNN, Dunfermline.
 WILLIAM M'INTOSH, Rothesay.
 DAVID HILL JACK, Glasgow.
 ALEXANDER CUMMING RUTHERFORD, Glasgow.
 JOHN BAIRD, Glasgow.
 WILLIAM GIFFEN LINDSAY, C.A., Glasgow.
 JAMES PATERSON, Greenock.
 ROBERT COLLIER THOMSON, Dundee.
 JAMES LANDELLS SELKIRK, J.P., C.A., Glasgow, *Secretary and Treasurer*.

ABERDEEN.

Fellows.

DATE OF ADMISSION.
 1899, June 13th. EWEN, John, 1, King Street.
 1899, June 13th. KEMP, George, 13, Bridge Street.
 1899, June 13th. ROSS, James Adam, Treasurer to the Harbour Commissioners, Harbour Office.
 1899, June 13th. WILSON, George, 29, Union Street.

Associates.

1899, June 13th. MARR, Alexander, 41, Grosvenor Place.
 1899, June 13th. MOLLISON, George, Canada House, 201, Union Street.
 1899, June 13th. RAMSAY, William Mitchell, 112, Broomhill Road.

Topographical List.—SCOTLAND.

ABERFELDY. (Perthshire.)

Fellow.

DATE OF ADMISSION.
 1899, June 13th. MACDIARMID, Donald, Bank of Scotland.

AIRDRIE. (Lanarkshire.)

Fellow.

1899, June 13th. BENSON, John, 16, North Bridge Street.

ALNESS. (Ross and Cromarty.)

Fellow.

1899, June 13th. MUNRO, Robert; and at Tain.

ALVA. (Clackmannan.)

Associate.

1899, June 13th. CRUICKSHANK, James Scott, Bank Place.

ARBROATH. (Forfarshire.)

Fellows.

1899, June 13th. BLACK, Rollo Stewart, 93, High Street.
 1899, June 13th. REID, George, Royal Bank of Scotland.

BANFF.

Fellows.

1899, June 13th. BADENOCH, John Alexander, High Street.
 1899, June 19th. SHEARER, George, Town Chamberlain, Town House.

BERVIE. (Kincardineshire.)

Fellow.

1899, June 13th. ROBERTS, James, King Street.

CUPAR FIFE.

Fellow.

1899, June 13th. WALLACE, William Dunn, County Buildings.

Topographical List.—SCOTLAND.

DUNDEE. (*Forfarshire.*)

Fellows.

DATE OF ADMISSION.	
1899, June 13th.	CLARK, William Lawson, 11, Whitehall Street.
1899, June 19th.	CRAM, James, 16, Euclid Crescent.
1899, June 13th.	HUNTER, Adam, 13, Albert Square.
1866, June 13th.	KEITH, Robert Davie Lawson, 14, Barrack Street.
1899, June 13th.	OWER, Stephen, 4, Royal Exchange Place.
1899, June 13th.	THOMSON, Robert Collier, 11, Reform Street.

Associate.

1897, Jan. 13th.	PATTULLO, William Langlands, Prudential Assurance Buildings, 31, Albert Square.
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DUNFERMLINE. (*Fifeshire.*)

Fellow.

1899, June 13th.	DUNN, Thomas, 8, Kirkgate.
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EDINBURGH. (*Midlothian.*)

Fellows.

1899, June 13th.	BAIN William, 41, Great King Street.
1890, Dec. 30th.	DALL, George Ebenezer, 30, St. Andrew Square.
1899, June 13th.	DAVIS, William Albert, 8, Frederick Street.
1899, June 19th.	GAFF, Thomas, 104, George Street.
1899, June 13th.	HALDEN, George, Scottish Union and National Insurance Co., 35, St. Andrew Square.
1899, June 13th.	HARROWER, Robert Strachan Walker, 100, George Street.
1899, June 13th.	HENDERSON, Andrew, 55, Castle Street.
1899, June 13th.	LUMSDEN, Robert, 55, Castle Street.
1899, June 19th.	McCANKIE, James, 63, George Street.
1899, June 13th.	MACGREGOR, Walter, 32, York Place.
1899, June 13th.	MACLEAN, Duncan, 20, George Street.

Topographical List.—SCOTLAND.

EDINBURGH—continued.

Fellows.

DATE OF ADMISSION.	
1899, June 13th.	MARR, Robert Alexander, 30, Hanover Street.
1899, June 13th.	MORTON, Robert Greenwood (Hodge & Smith), 6A, George Street.
1899, June 13th.	ROBERTSON, William, F.F.A. (Robertson & Carphin), 54, Queen Street.

Associates.

1899, June 13th.	ADAM, James Stiven, Secretary, Edinburgh Street Tramways Company, 63, York Place.
1899, June 13th.	ALLISON, Thomas (J. & T. Allison), 11, South St. David Street.
1894, Mar. 20th.	CARNEGIE, James Archibald, 84, Easter Road.
1899, June 13th.	DRUMMOND, David, 25A, St. Andrew Square.
1899, June 13th.	FARQUHARSON, Thomas Ker, College Buildings, Castle Terrace.
1894, Oct. 30th.	KERR, James, Treasurer, Royal Blind Asylum and School.
1899, June 13th.	YOUNG, William Dean, Clerk to Scott & Paterson, 2, York Buildings.

ELGIN.

Fellows.

1899, June 13th.	STEPHEN, William, 51, High Street.
1899, June 13th.	YOUNG, Robert, 92, High Street.

FALKIRK. (*Stirlingshire.*)

Fellows.

1899, June 16th.	SWAN, David Lindsay Couper, Newmarket Street.
1899, June 13th.	WATSON, Borthwick, 2, Bank Street.

Associate.

1899, June 13th.	TAYLOR, William, 2, Bank Street.
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FORFAR.

Fellow.

1899, June 13th.	MCLEES, Samuel James, Gordon Street.
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Topographical List.—SCOTLAND.

FRASERBURGH. (*Aberdeenshire.*)

Fellow.

DATE OF ADMISSION.
1899, June 13th. LESLIE, James, 20, Seaforth Street.

Associate.

1899, June 13th. HENDERSON, Alexander, 11, Frithside Street.

GLASGOW. (*Lanarkshire.*)

Fellows.

1899, June 13th. AULD, Hugh Wylie, 141, St. Vincent Street.
1899, June 13th. BAIRD, John, 125, West Regent Street.
1894, Feb. 14th. BELL, John (Barton & Bell), 58, Bath Street.
1893, July 20th. BROWN, John Berrie, 95, Bath Street.
1887, Mar. 25th. BROWN, William (MacDougall & Brown), 138, West Regent Street.
1899, June 13th. BRUCE, John Wilson (John W. Bruce & Co.), 161, Hope Street.
1885, Dec. 31st. CRAIG, James (Cooper, Craig & Craig), 92, St. Vincent Street; and at London.
1898, May 20th. CRAIG, Meredith Clymer (Cooper, Craig & Craig) 92, St. Vincent Street; and at London.
1899, June 13th. FRAME, Alexander, 175, St. Vincent Street.
1894, Mar. 20th. FRASER, James Simpson, (Kennedy & Fraser), 49, Bath Street.
1897, Mar. 19th. GUTHRIE, Thomas (Davies, Tait & Co.), 168, St. Vincent Street; and at London.
1896, July 21st. HALL, John, 116, St. Vincent Street.
1899, June 26th. HART, William, Junior (W. Hart, Junior & Wilson), 65, West Regent Street.
1899, June 19th. HENDERSON, Frank Young (Henderson, Wilson & Anderson), 62, Buchanan Street.
1893, Nov. 14th. HUNTER, William (Carstairs, Hunter & Campbell), 196, St. Vincent Street.
1899, June 13th. JACK, David Hill, 141, West George Street.
1899, June 13th. JACK, William Hill, 141, West George Street.
1899, June 13th. LAIDLAW, James Pinkerton, 112, Renfield Street.

Topographical List.—SCOTLAND.

GLASGOW—continued.

Fellows.

DATE OF ADMISSION.
1899, June 19th. LINDSAY, James Walkinshaw (W. G. & J. W. Lindsay), 156, St. Vincent Street.
1899, June 19th. LINDSAY, William Giffen (W. G. & J. W. Lindsay), 156, St. Vincent Street.
1899, June 13th. LOGAN, Thomas, 4, Bath Street.
1899, June 19th. MCALISTER, Dugald (McLay, McAlister, & McGibbon), 94, Hope Street.
1899, June 13th. McCaIG, Robert Burns (R. B. McCaig & Mitchell), 183, West George Street.
1899, June 13th. McCULLOCH, George (G. & R. McCulloch), 69, West Regent Street.
1887, Mar. 25th. MACDOUGALL, Robert (MacDougall & Brown), 138, West Regent Street.
1899, Mar. 9th. MACGREGOR, John Fraser, (MacGregor & MacLennan), 179, West George Street.
1899, June 13th. MACKINLAY, George, 173, St. Vincent Street.
1899, June 13th. McMICHAEL, James, Junr. (James McMichael & Son), 36, Argyle Arcade.
1899, June 13th. MARTIN, James, 183, West George Street.
1899, June 13th. MEIKLE, John, 157A, Hope Street.
1899, June 13th. MELDRUM, Barclay Fife Gray (Carswell & Clark), 116, St. Vincent Street.
1899, June 19th. MITCHELL, Archibald (R. B. McCaig & Mitchell), 183, West George Street.
1899, June 13th. MUNRO, Daniel, 39, Hope Street.
1899, June 19th. NEILSON, Thomas (T. Neilson & Son), 213, Buchanan Street.
1899, June 13th. NELSON, WALTER, 172, St. Vincent Street.
1899, June 19th. PATERSON, James, 151, Bath Street.
1899, June 13th. ROBB, John Wright (J. W. Robb & Gunn), 49, West George Street.
1899, June 13th. RODGER, Adam Keir, Manager and Actuary, Scottish Temperance Life Assurance Co., 105, St. Vincent Street.

Topographical List.—SCOTLAND.

GLASGOW—continued.

Fellows.

DATE OF ADMISSION.	
1899, June 13th.	RUTHERFORD, Alexander Cumming, 145, Queen Street.
1899, June 13th.	SELKIRK, James Landells, J.P. (J. L. & T. L. Selkirk), 64, West Regent Street. (<i>Member of the Council.</i>)
1899, June 13th.	SELKIRK, Thomas Landells (J. L. & T. L. Selkirk), 64, West Regent Street.
1899, June 13th.	SMITH, Alexander Bunten, 116, St. Vincent Street.
1893, Nov. 14th.	WILSON, Alexander, 58, Renfield Street.
1899, June 13th.	WILSON, James (W. Hart, Junr., & Wilson), 65, West Regent Street.
1899, June 19th.	YULE, Charles, 217, West George Street.

Associates.

1899, June 13th.	BAIRD, Benjamin Cox, 125, West Regent Street.
1897, Oct. 21st.	CLAY, Asa, 96, Renfield Street.
1899, June 13th.	DUNLOP, Robert Thomas, Clerk to T. & G. B. McKim, 149, St. Vincent Street.

GREENOCK. (*Renfrewshire.*)

Fellows.

1897, Mar. 19th.	ANDERSON, John Wallace (Paterson & Anderson), 13, Hamilton Street.
1899, June 13th.	BLAIR, William, 1, Watt Place.
1899, June 13th.	BONE, Quintin (Bone & Buchanan), Municipal Buildings.
1899, June 13th.	CAMPBELL, DUGALD, J.P., D.L., 49, Cathcart Street. (<i>Member of the Council.</i>)
1899, June 13th.	NICOLL, James (Nicoll & Carmichael), 2, Bank Street.
1899, June 13th.	WILLIAMSON, Alexander, 45, Hamilton Street.
1897, Mar. 19th.	PATERSON, James (Paterson & Anderson), 13, Hamilton Street.

Topographical List.—SCOTLAND.

GREENOCK—continued.

Associates.

DATE OF ADMISSION.	
1899, June 13th.	CLARK, Archibald Chisholm, Municipal Buildings.
1899, June 19th.	McELWEE, William MacLeod, Accountant, Gulf Line, Ltd., 1, Cross Shore Street.

INVERKEITHING. (*Fifeshire.*)

Associate.

1899, June 13th.	BAXTER, Robert, Townhall Street.
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INVERNESS.

Fellow.

1899, June 13th.	YOUNG, Whaley Hardie, 15, High Street.
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INVERURIE. (*Aberdeenshire.*)

Fellow.

1899, June 13th.	MOLLISON, Hans George Leslie.
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JOHNSTONE. (*Renfrewshire.*)

Fellow.

1899, June 13th.	MCGREGOR, Hugh Walker, Union Bank Buildings.
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KILMARNOCK. (*Ayrshire.*)

Fellow.

1899, June 13th.	TURNBULL, Andrew, 9, John Dickie Street
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KIRKCALDY. (*Fifeshire.*)

Fellow.

1899, June 13th.	TURNBULL, Arthur, 17, Rose Street.
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KIRRIEMUIR. (*Forfarshire.*)

Fellow.

1899, June 13th.	SAMSON, Charles.
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Topographical List.—SCOTLAND.

LAURENCEKIRK. (*Kincairdineshire.*)**Fellow.**

DATE OF ADMISSION.
1899, June 19th. GREIG, James Booth, J.P., (Greig & Reed),
2 & 26, High Street.

LINLITHGOW.**Associate.**

1899, June 26th. TURNBULL, Alexander.

MUSSELBURGH. (*Midlothian.*)**Fellow.**

1899, June 13th. MELDRUM, Alexander Pearson, III, High
Street.

OBAN. (*Argyleshire.*)**Associate.**

1899, June 13th. JOLLY, William, Municipal Buildings.

OLD DEER. (*Aberdeenshire.*)**Fellow.**

1899, June 19th. ANDERSON, William, Bank Agent.

PAISLEY. (*Renfrewshire.*)**Associate.**

1899, June 13th. BROWN, William Begbie, Glenfield Works.

PERTH.**Fellow.**

1899, June 13th. WOOD, William James (Moir, Wood & Rorie),
16, High Street.

PETERHEAD. (*Aberdeenshire.*)**Fellows.**

1899, June 13th. MACBEAN, William Cumine, 18, Queen Street.
1899, June 13th. MACKIE, Thomas, Sheriff Clerk Depute, Sheriff
Court House.
1899, June 13th. SCOTT, William Leslie, Town House Cham-
bers, Broad Street.

Topographical List.—SCOTLAND.

PETERHEAD—*continued.***Associate.**

1899, June 13th. FINNIE, Andrew Scott, 1, Longate.

PORT GLASGOW. (*Renfrewshire.*)**Fellows.**

DATE OF ADMISSION.
1899, June 13th. BRODIE, Edward Mortimer (James M. Brodie
& Co.), 73, Princes Street.
1899, June 13th. BRODIE, James Mortimer (James M. Brodie &
Co.), 73, Princes Street.

ROTHESAY. (*Bute.*)**Fellow.**

1899, June 13th. M'INTOSH, William, 6, Castle Street.

STEWARTON. (*Ayrshire.*)**Fellow.**

1899, June 13th. KERR, James (Ferguson and Kerr), 11, Avenue
Street.

TAIN. (*Ross and Cromarty.*)**Fellows.**

1899, June 13th. MACDONALD, William John, Town Chamberlain.
1899, June 13th. MUNRO, Robert; and at Alness.

Topographical List of Members.

IRELAND.

BELFAST. (*Antrim.*)

Fellow.

DATE OF ADMISSION.

1894, Mar. 24th. BRANDON, Hugh Brown (Hugh B. Brandon & Co.), 117, Royal Avenue.

Associates.

1899, June 17th. ANDERSON, Thomas, Accountant, Anglo-American Oil Co., Ltd., 11, Corn Market.

1895, Nov. 26th. BUCKLEY, Edward, Clerk to Craig, Gardner & Co., 57, Donegall Place.

1898, Mar. 18th. QUIN, Stewart Blacker, A.C.A. Ireland, 1, Lombard Street.

CORK.

Fellow.

1892, July 14th. STAPLETON, Michael Joseph (Stapleton & Co.), 60, South Mall. (*Admitted Associate May 15th, 1890.*)

Associate.

1898, July 22nd. HITCHMOUGH, Ernest Chambers, 2, South Mall.

DUBLIN.

Fellows.

1885, Dec. 31st. CROWLEY, Michael, F.C.A. Ireland (M. Crowley & Co.), 16, College Green.

1890, July 15th. McCARTAN, James (James McCartan & Co.), 17, Crow Street.

1893, Mar. 21st. STOKES, Robert, F.C.A. Ireland (Stokes Bros. & Pim), 36, College Green.

Associates.

1895, Nov. 26th. MARSH, George Herbert, Clerk to Stokes Bros. & Pim, 36, College Green.

1896, July 21st. SIBSON, John, Clerk to Craig, Gardner & Co., 41, Dame Street.

1898, Nov. 15th. WIGHT, Edward Hall, Clerk to Stokes Bros. & Pim, 36, College Green.

Topographical List of Members.

COLONIAL AND FOREIGN.

AUSTRALIA.

ADELAIDE. (*S. Australia.*)

Fellows.

1899, May. 8th. BRISTOWE, Arthur, 6, 8 and 10, Cowra Chambers, Grenfell Street. (*Admitted Associate, Nov. 13th, 1891.*)

1886, Jan. 12th. BROOK, William John, J.P., Alfred Chambers, Currie Street.

1891, Mar. 24th. COCKER, Joseph Edward (Kaines & Cocker), Brookman's Buildings, Grenfell Street.

1886, Jan. 12th. LAWRANCE, Yinrace, J.P., Eagle Chambers, Pirie Street.

1885, Dec. 31st. THOMAS, Jabez Edwin, Cavendish Chambers, Grenfell Street. (*Fellow and Registrar, Institute of Accountants in South Australia.*)

1894, Dec. 31st. WARE, William Lawes, Ware Chambers, King William Street.

Associate.

1896, July 21st. MARSHALL, Frederick William, Clerk to F. H. Snow, Grenfell Street.

BALLARAT. (*Victoria.*)

Associate.

1895, Oct. 1st. HUNTER, Alexander, A. M. P. Buildings, Lidiard Street.

BRISBANE. (*Queensland.*)

Fellow.

1891, Nov. 13th. ANDERSON, John, Adelaide Street.

Topographical List.—COLONIAL AND FOREIGN.

MELBOURNE. (Victoria.)

Victorian Committee.

JAMES ALEXANDER ROBERTSON, *President*.
 FREDERICK GEORGE WILSON, *Vice-President*.
 THOMAS PATRICK CARNEY.
 WILLIAM DENSHAM.
 TOM A. HILLS.
 ROBERT WILLIAM BERRY MACKENZIE.
 HUGH WILLIAM SINCLAIR.
 PERCY WHITTON.
 WILLIAM MEUDELL, *Hon. Member*.
 CHARLES ALFRED COOPER, *Hon. Sec., and Agent for the Society in Australia*.

Examiners for the Society at Melbourne:—

L. F. B. CUSSEN, M.A., LL.B., Barrister-at-Law.

ROBERT WILLIAM BERRY MACKENZIE.

Honorary Member.

DATE OF ADMISSION.
 1892, July 14th. CHARLES ALFRED COOPER.

Fellows.

1894, July 19th. CAMERON, James Prince (J. Prince Cameron & Co.), Equitable Building, 320, Collins Street. (*Admitted Associate November 11th, 1890.*)
 1888, May 3rd. CARNEY, Thomas Patrick, Swanston Street.
 1888, Dec. 31st. COOPER, Charles Alfred, Stalbridge Chambers, Chancery Lane. (*Admitted Associate December 31st, 1885.*)
 1894, July 19th. DAVEY, Thomas James, (Davey, Flack & Co.), 9, Queen Street.
 1891, Mar. 24th. DAVIS, Clement Henry, City Bank Chambers.
 1896, July 21st. DENSHAM, William (Lyell, Butler & Densham), 37, Queen Street; and at Sydney.
 1894, July 19th. FLACK, Joseph Henry (Davey, Flack & Co.), 9, Queen Street.
 1889, Nov. 12th. GLADSTONES, Robert, Normanby Chambers, Chancery Lane.
 1892, Nov. 16th. HILLS, Tom A., 31, Queen Street.

Topographical List.—COLONIAL AND FOREIGN.

MELBOURNE—continued.

Fellows.

DATE OF ADMISSION.
 1892, Nov. 16th. KIDD, Thomas, 317, Collins Street.
 1891, Mar. 24th. MACKENZIE, Robert William Berry (Rucker & Mackenzie), 59, Queen Street.
 1889, Nov. 12th. MEUDELL, William Grant, 31, Queen Street.
 1892, Nov. 16th. ROBERTSON, James Alexander, 193, Clarendon Street, South Melbourne.
 1894, Dec. 31st. RUCKER, William Sigismund (Rucker & Mackenzie), 59, Queen Street.
 1896, Nov. 23rd. SCHMEIDT, Adolphus, Baring Chambers, Market Street.
 1886, Nov. 26th. SINCLAIR, Hugh William, 408, Collins Street.
 1892, July 14th. WHITTON, Percy, Victorian Government Water Supply Department; Member of the Municipal Auditors' Board.
 1893, July 20th. WILLIAMS, Arthur Gowan Shann, 325, Collins Street.
 1892, Nov. 16th. WILSON, Frederick George, 108, Queen Street.

Associates.

1896, Nov. 23rd. BAILLIEU, Arthur Sydney (W. L. Baillieu & Co.), 375, Collins Street.
 1894, Mar. 20th. BAKER, John Alfred, 69, Little Collins Street.
 1897, May 21st. BARNACLE, John, Collin's Place.
 1890, Nov. 11th. BARROWS, James, Mildura.
 1895, July 24th. BREBNER, Charles William, Accountant, Union Bank of Australia, Limited.
 1899, May 8th. BRENNAN, Thomas Francis, Sub-Accountant, Mines and Water Supply Department.
 1888, May 3rd. COLVILLE, Andrew, Flinder's Lane West.
 1896, Mar. 20th. CRELLIN, Edward Douglas, 533, Collins Street.
 1896, Mar. 20th. CUMMINS, George Marshal, 1, Queen Street.
 1897, May 21st. FLACK, Edwin Harold, (Davey, Flack & Co.), 9, Queen Street.
 1897, July 16th. HEAD, John, 130, Swanston Street.

Topographical List.—COLONIAL AND FOREIGN.

MELBOURNE. (Victoria.)

Victorian Committee.

JAMES ALEXANDER ROBERTSON, *President*.
 FREDERICK GEORGE WILSON, *Vice-President*.
 THOMAS PATRICK CARNEY.
 WILLIAM DENSHAM.
 TOM A. HILLS.
 ROBERT WILLIAM BERRY MACKENZIE.
 HUGH WILLIAM SINCLAIR.
 PERCY WHITTON.
 WILLIAM MEUDELL, *Hon. Member*.
 CHARLES ALFRED COOPER, *Hon. Sec., and Agent for the Society in Australia*.

Examiners for the Society at Melbourne:—

L. F. B. CUSSEN, M.A., LL.B., Barrister-at-Law.
 ROBERT WILLIAM BERRY MACKENZIE.

Honorary Member.

DATE OF ADMISSION.
 1892, July 14th. CHARLES ALFRED COOPER.

Fellows.

1894, July 19th. CAMERON, James Prince (J. Prince Cameron & Co.), Equitable Building, 320, Collins Street. (Admitted Associate November 11th, 1890.)
 1888, May 3rd. CARNEY, Thomas Patrick, Swanston Street.
 1888, Dec. 31st. COOPER, Charles Alfred, Stalbridge Chambers, Chancery Lane. (Admitted Associate December 31st, 1885.)
 1894, July 19th. DAVEY, Thomas James, (Davey, Flack & Co.), 9, Queen Street.
 1891, Mar. 24th. DAVIS, Clement Henry, City Bank Chambers.
 1896, July 21st. DENSHAM, William (Lyell, Butler & Densham), 37, Queen Street; and at Sydney.
 1894, July 19th. FLACK, Joseph Henry (Davey, Flack & Co.), 9, Queen Street.
 1889, Nov. 12th. GLADSTONES, Robert, Normanby Chambers, Chancery Lane.
 1892, Nov. 16th. HILLS, Tom A., 31, Queen Street.

Topographical List.—COLONIAL AND FOREIGN.

MELBOURNE—continued.

Fellows.

DATE OF ADMISSION.
 1892, Nov. 16th. KIDD, Thomas, 317, Collins Street.
 1891, Mar. 24th. MACKENZIE, Robert William Berry (Rucker & Mackenzie), 59, Queen Street.
 1889, Nov. 12th. MEUDELL, William Grant, 31, Queen Street.
 1892, Nov. 16th. ROBERTSON, James Alexander, 193, Clarendon Street, South Melbourne.
 1894, Dec. 31st. RUCKER, William Sigismund (Rucker & Mackenzie), 59, Queen Street.
 1896, Nov. 23rd. SCHMEIDT, Adolphus, Baring Chambers, Market Street.
 1886, Nov. 26th. SINCLAIR, Hugh William, 408, Collins Street.
 1892, July 14th. WHITTON, Percy, Victorian Government Water Supply Department; Member of the Municipal Auditors' Board.
 1893, July 20th. WILLIAMS, Arthur Gowan Shann, 325, Collins Street.
 1892, Nov. 16th. WILSON, Frederick George, 108, Queen Street.

Associates.

1896, Nov. 23rd. BAILLIEU, Arthur Sydney (W. L. Baillieu & Co.), 375, Collins Street.
 1894, Mar. 20th. BAKER, John Alfred, 69, Little Collins Street.
 1897, May 21st. BARNACLE, John, Collin's Place.
 1890, Nov. 11th. BARROWS, James, Mildura.
 1895, July 24th. BREBNER, Charles William, Accountant, Union Bank of Australia, Limited.
 1899, May 8th. BRENNAN, Thomas Francis, Sub-Accountant, Mines and Water Supply Department.
 1888, May 3rd. COLVILLE, Andrew, Flinder's Lane West.
 1896, Mar. 20th. CRELLIN, Edward Douglas, 533, Collins Street.
 1896, Mar. 20th. CUMMINS, George Marshal, 1, Queen Street.
 1897, May 21st. FLACK, Edwin Harold, (Davey, Flack & Co.), 9, Queen Street.
 1897, July 16th. HEAD, John, 130, Swanston Street.

Topographical List.—COLONIAL AND FOREIGN.

MELBOURNE—continued.

Associates.

DATE OF ADMISSION.	
1897, July 16th.	MACGIBBON, Sinclair James, Clerk to James MacGibbon, 31, Queen Street.
1893, July 20th.	NICHOLSON, George (R. Stamp & Co.), Victoria Buildings, Swanston Street.
1895, Nov. 26th.	PYKE, Eleazer, Stalbridge Chambers, Chancery Lane.
1897, July 16th.	QUINN, Francis, 235, Flinder's Lane.
1899, May 8th.	RUCKER, William Robert, Clerk to Rucker & Mackenzie, 59 Queen Street.
1897, Oct. 21st.	SAVAGE, Charles Goff (Danby, Savage & Co.), Elizabeth Street.
1899, May 8th.	SHERLOCK, Harold Herbert, Clerk to Lyell, Butler & Densham, 37, Queen Street.
1892, Nov. 16th.	TUCKETT, Philip Sydney, (Hills & Tuckett), Queen Street.
1895, July 24th.	WISEMAN, Albert Thomas, 301, Flinders Lane.

PERTH. (Western Australia.)

Fellow.

1885, Dec. 31st.	COX, Joseph, Accountant, Colonial Finance Corporation.
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SYDNEY. (New South Wales.)

Fellows.

1892, Mar. 17th.	CHRISTIE, George, 133, Pitt Street.
1896, July 21st.	DENSHAM, William (Lyell, Butler & Densham), 68, Pitt Street; and at Melbourne.
1892, Mar. 17th.	FULLWOOD, Fred, Union Chambers, 70, Pitt Street.
1890, Nov. 11th.	LITTEN, John George, 241, Pitt Street.
1888, May 31st.	PRATT, Henry (Pratt & Pratt), 18, Bridge Street.
1899, Mar. 9th.	PRIESTLEY, Herbert (Perry & Priestley), 163, Pitt Street. (Admitted Associate July 20th, 1893; Corresponding Member of the Queensland Institute of Accountants.)
1891, July 16th.	SOLOMON, Sam. Henry, General Auditor, Town Hall.

Topographical List.—COLONIAL AND FOREIGN.

TOORAK. (Victoria.)

Fellow.

DATE OF ADMISSION.	
1889, Mar. 12th.	MEUDELL, William, Mathoura Road,

CANADA.

TORONTO. (Ontario.)

Fellow.

1897, May 21st.	VIGEON, Harry, Imperial Bank Buildings. (President of the Institute of Chartered Accountants of Ontario.)
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Associate.

1898, Jan. 18th.	GORDON, Harry Duncan Lockhart, Clerk to E. R. C. Clarkson, Ontario Bank Chambers, Scott Street.
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EAST AFRICA.

BEIRA.

Associate.

1898, July 22nd.	GLENNY, Charles I'Anson, Accountant, Manica Trading Co., Ltd.
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GIBRALTAR.

Fellow.

1892, May 11th.	VON ANDLAU, Adolphe.
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INDIA.

BOMBAY.

Fellows.

1893, Nov. 14th.	ROSS, Charles Edmonstone, Examiner of Accounts, Guaranteed Railways, 20, Camp, Esplanade.
1898, Mar. 18th.	MISTRI, Nusserwanji Rustomji, 4, Bruce Lane, Fort Bombay.

CALCUTTA. (Bengal.)

Fellows.

1892, July 14th.	COLLINGS, Clarence E., Chief Superintendent, Local Audit Department, The Treasury.
1899, Nov. 12th.	OUNG, Moung Hla, F.S.S., Assistant Comptroller General, Treasury Buildings.

Topographical List.—COLONIAL AND FOREIGN.

CALCUTTA—continued.

Fellows.

- DATE OF ADMISSION.
1893, Nov. 14th. SYKES, Arthur Leslie (Sykes & Co.), 1, Grant's Lane.
1893, Nov. 14th. SYKES, George Samuel (Sykes & Co.), 1, Grant's Lane.

Associates.

- 1893, July 20th. CORFIELD, William Wilmot, Clerk to Lovelock & Lewes, 25, Mangoe Lane.
1893, Nov. 14th. KING, Henry Osborne, Clerk to Lovelock & Lewes, 25, Mangoe Lane.
1893, July 20th. PRICE, Charles Frederick, Clerk to Turner Morrison & Co., 6, Lyons' Range.
1894, Mar. 20th. WILLIAMS, Henry Vincent, Clerk to Sykes & Co., 1, Grants Lane.

CALICUT. (Malabar.)

Associate.

- 1890, July 15th. MANIAIYAR, Kalyan Subra, B.A., F.M.U., Headmaster Government School of Commerce.

COLOMBO. (Ceylon.)

Fellow.

- 1898, Jan. 18th. CHURCH, Henry Pitman, Acland House, Slave Island. (Admitted Associate July 16th, 1891.)

Associates.

- 1898, Nov. 15th. ELIOT, Algernon Breynton, Accountant, The Wharf & Warehouse Co., Limited.
1896, Mar. 20th. FORBES, James Dickson, Kew Road.

MADRAS.

Associate.

- 1897, Oct. 21st. RONALDSON, James Allan Clark (Ronaldson & Ronaldson), 9 & 10, Second Line Beach.

Topographical List.—COLONIAL AND FOREIGN.

MADRAS—continued.

Associate.

- DATE OF ADMISSION.
1898, July 22nd. RONALDSON, Edward Huthwaite Markham (Ronaldson & Ronaldson), 9 & 10, Second Line Beach.

MAURITIUS.

CUREPIPE.

Fellow.

- 1888, May 31st. ROCK, Charles William,

NEW ZEALAND.

AUCKLAND.

Fellows.

- 1896, Mar. 20th. CHURTON, William Henry, 28, Shortland Street (Box 349). (Admitted Associate Nov. 13th, 1891.)
1893, Mar. 21st. JONAS, Charles Adolphus, Colonial Bank Buildings, Queen Street (Box 288).
1899, Mar. 9th. MORRISON, William Beamish Austin (Morrison & Philips), Hobson's Buildings, Shortland Street. (Admitted Associate July 21st, 1896.)

Associates.

- 1898, Nov. 15th. ISAACS, Robert Edward, Exchange Buildings.
1898, May 20th. KISSLING, George Schwartz, Shortland Street.

WELLINGTON.

Fellow.

- 1897, Oct. 21st. HEYES, Peter.

Associate.

- 1899, Mar. 9th. MORPETH, Charles Douglas, National Mutual Life Chambers (Secretary, Incorporated Institute of Accountants, New Zealand.)

Topographical List.—COLONIAL AND FOREIGN.

SOUTH AFRICA.

Committee.

GEORGE WILLIAM STEYTLER,	Cape Town (<i>Chairman</i>).
FREDERICK WILLIAM DIAMOND,	Johannesburg, S.A.R.
HARRY GIBSON,	Cape Town.
JOHN GARDINER HAMILTON,	Johannesburg, S.A.R.
WILLIAM PALMER,	Durban, Natal.
PHILIP SALISBURY,	Kimberley.
CHARLES EDMUND TAUNTON,	Pietermaritzburg, Natal.

Hon. Secretary.

HY. GIBSON,	
South African Association, 6, Church Square, Cape Town	(Box 195).

BLCEMFONTEIN. (*Orange Free State*.)

Associate.

DATE OF ADMISSION.	
1897, July 16th.	PALMER, Robert (Box 12).

BULAWAYO. (*Matabeleland*.)

Fellows.

1896, Mar. 20th.	BAXTER, Ernest Charles (E. C. Baxter & Co.), 4, Glass's Chambers (Box 140).
1896, Nov. 23rd.	BLOOMFIELD, Charles Westbury, 12, Imperial Buildings, Main Street.

Associates.

1898, July 22nd.	COSNETT, Charles William, Accountant, Bula- wayo Board of Executors, Trust & Agency Co., Ltd.
1898, July 22nd.	JONES, Ronald Herbert, Clerk to E. C. Baxter & Co., 4, Glass's Chambers (Box 140).

CAPE TOWN. (*Cape Colony*.)

Honorary Member.

1899, Mar. 9th.	HARRY GIBSON.
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Topographical List.—COLONIAL AND FOREIGN.

CAPE TOWN—continued.

Fellows.

DATE OF ADMISSION.	
1890, Mar. 28th.	BYWORTH, Charles Joseph, Town Clerk.
1893, May 17th.	CURREY, William Arthur, Secretary to the General Estate and Orphan Chamber, 106, Adderley Street (Box 138).
1892, July 14th.	GIBSON, Harry, Secretary to the South African Association for the Administration and Settlement of Estates, 6, Church Square (Box 195).
1895, Jan. 21st.	GRANT, Patrick Cameron (O'Flaherty, Grant & Co.), 25, Adderley Street (Box 127).
1890, Nov. 11th.	MOUAT, Charles Thomas Watts (Box 363); and at Port Elizabeth.
1897, Oct. 21st.	NASH, Maynard (Maynard Nash & Co.), 44, St. George's Street.
1895, Mar. 29th.	PEWTRESS, John Barber.
1895, Jan. 29th.	STAMPER, William Frederick, 135, Longmarket Street (Box 131).
1893, Mar. 21st.	STEYTLER, George William, Secretary to the Colonial Orphan Chamber and Trust Co., 4, Church Square (Box 14).
1893, May 17th.	SYFRET, Edward Ridge, 39, St. George's Street (Box 206).
1893, May 17th.	WILLMOT, Philip George Hubert, St. George's Street (Box 46).

Associates.

1897, July 16th.	BALL, Robert Edward, Clerk to E. R. Syfret, 39, St. George's Street (Box 206).
1888, Jan. 25th.	MAXWELL, Robert George, Burg Street.

DURBAN. (*Natal*.)

Fellows.

1894, Dec. 12th.	PALMER, William (W. Palmer & Son).
1894, Dec. 14th.	RUSSELL, Joseph Henry, 308, West Street.
1897, Mar. 19th.	SMITH, William Murray, Field Street Build- ings. (<i>Admitted Associate Dec. 14th, 1894.</i>)

Topographical List.—COLONIAL AND FOREIGN.

EAST LONDON. (*Cape Colony.*)

Fellow.

DATE OF ADMISSION.	
1896, Mar. 20th.	BOLTON, Arthur Charles Meredith, Cambridge Street.

JOHANNESBURG. (*S. A. R.*)

Fellows.

1898, July 22nd.	AIKEN, Alexander, 1 to 3, Insurance Chambers, Commissioner Street (Box 2636). (<i>Admitted Associate, March 19th, 1897.</i>)
1897, Mar. 19th.	ANDERSSON, Charles Llewellyn, 28, Royal Chambers.
1896, Mar. 20th.	BALL, Thomas John, 49, Bettelheim's Buildings, Simmonds Street (Box 2,536).
1897, Mar. 19th.	BOMPAS, Frederick William, 18, Victoria Buildings, Commissioner Street (Box 345).
1895, Jan. 24th.	DAWE, William Henry, 20 & 32, Eckstein Buildings (Box 506).
1891, Nov. 13th.	DIAMOND, Frederick William, 22 and 23, Bettelheim's Buildings, Simmonds Street (Box 360).
1897, Mar. 19th.	ENGLISH, Charles Elmer, 22, 23, & 44 to 47, Bettelheim's Buildings (Box 360).
1895, Jan. 24th.	HAMILTON, John Gardiner, 29 & 30, Bettelheim's Buildings, Simmonds Street, (Box 1048).
1895, Feb. 23th.	HESSE, Emil Georg Friedrich, 9 & 10, Bettelheim's Buildings, Simmonds Street, (Box 651).
1895, Jan. 24th.	MACRAE, Harold John, 6, Exchange Buildings, (Box 817).
1897, Mar. 19th.	MOON, John.
1895, Jan. 24th.	PAGE, Arthur Emmanuel, 3 & 4, Bettelheim's Buildings (Box 523).
1897, Oct. 21st.	PEIRSON, Joseph Waldie, 10 & 11, City Chambers (Box 561).
1895, Feb. 19th.	RALEIGH, Frank, Eckstein Buildings (Box 771).
1894, Oct. 30th.	RICHARDS, George, (Box 67).

Topographical List.—COLONIAL AND FOREIGN.

JOHANNESBURG—continued.

Fellow.

DATE OF ADMISSION.	
1895, Mar. 29th.	WOOLLAN, Frank Montgomery (Box 267) and at London.

Associates.

1898, July 22nd.	DANCKWERTS, Ernst Heinrich.
1898, July 22nd.	O'REILLY, James Paul (Box 53).

KIMBERLEY. (*Cape Colony.*)

Fellows.

1896, Mar. 20th.	CARNEGIE, Robert Bower, Chief Accountant, De Beer's Consolidated Mines, Limited (Box 21).
1896, Mar. 20th.	CRANSWICK, William Franceys, Crossley's Chambers, Main Street (Box 76).
1896, Mar. 20th.	POOLEY, John William Robert, Secretary, Griqualand West Loan, Trust, and Agency Co., Ltd. (Box 189).
1895, July 24th.	SALISBURY, Philip, Market Street (Box 488). (<i>Admitted Associate Dec. 30th, 1891.</i>)

Associates.

1898, July 22nd.	FRANCEYS, Arthur Leicester, Accountant, London and South African Exploration Co., Ltd.
1897, July 16th.	SHEILDS, Edward Tyndall, Assistant Accountant, De Beer's Consolidated Mines.

PIETERMARITZBURG. (*Natal.*)

Fellows.

1897, Mar. 19th.	LORAM, Albert Edmund.
1897, July 16th.	O'BRIEN, William John, Church Street (Box 90). (<i>Admitted Associate December 31st, 1895.</i>)
1894, Dec. 19th.	TAUNTON, Charles Edmund, Timber Street, (Box 125).

Topographical List.—COLONIAL AND FOREIGN.

PIETERMARITZBURG—continued.

Associates.

DATE OF ADMISSION.	
1892, Dec. 30th.	CHIDELL, Charles Arnold, (Box 12).
1898, July 22nd.	FORSYTH, David Forbes, Borough Accountant.
1895, Jan. 28th.	TERRY, Frank, Clerk to C. E. Taunton, Timber Street (Box 125).

PORT ELIZABETH. (Cape Colony.)

Fellow.

1890, Nov. 11th.	MOUAT, Charles Thomas Watts, 38, Main Street (Box 15); and at Cape Town.
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Associates.

1898, July 22nd.	HUNTER, Philip William John (Box 11).
1897, Mar. 19th.	MOUAT, Charles Titterton, Clerk to C. T. W. Mouat, 38, Main Street (Box 15).

SOUTH AMERICA.

VALPARAISO. (Chili.)

Associate.

1885, Dec. 31st.	BUCHANAN, William George.
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PUERTA CABELLO. (Venezuela.)

Fellow.

1891, July 16th.	AIKMAN, John Edwin, c/o Boulton & Co.
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STRAITS SETTLEMENTS.

SINGAPORE.

Associate.

1894, July 19th.	EVATT, Philip Temple, 3, Change Alley.
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Topographical List.—COLONIAL AND FOREIGN.

UNITED STATES.

NEW YORK.

Associates.

DATE OF ADMISSION.	
1899, May 8th.	CUTHBERT, Robert Lancelot (Cuthbert, Menzies & Co.), 25, Pine Street; and at London, Chicago and San Francisco.
1899, May 8th.	MENZIES, Frederick William (Cuthbert, Menzies & Co.), 25, Pine Street; and at London, Chicago and San Francisco.
1895, July 24th.	WOODROFFE, Edmund, 67, Columbia Heights, Brooklyn.

SAN FRANCISCO. (Cal.)

Associate.

1885, Dec. 31st.	TODD, Boston, Accountant, California Canneries Co.
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WEST INDIES.

KINGSTON. (Jamaica.)

Fellow.

1896, Feb. 10th.	CUNHA, Herbert Augustus. (<i>Admitted Associate Mar. 24th, 1891.</i>)
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Associates.

1892, July 14th.	ARBOUIN, Thomas.
1898, Nov. 15th.	FORBES, Alexander Aikman.
1892, July 14th.	LAWRENCE, Michael Henry.

List of Students.

DATE OF ADMISSION.

1898, July 22nd.	ABRAHAM, George Henry, Accountant, Stretford Urban District Council, Manchester.
1897, July 16th.	ADAMS, George Henry, Clerk to W. P. Campbell-Everden, Suffolk House, Cannon Street, London, E.C.
1898, Jan. 18th.	ALLEN, Sidney Edward, Treasurer's Office, Vestry Hall, Islington, London, N.
1898, July 22nd.	ASHMOLE, William Hadley, Assistant Borough Accountant, Town Hall, Tunbridge Wells.
1896, July 21st.	ATTWOOD, George Frederick, Clerk to E. Francis, 172, Friar Street, Reading.
1898, July 22nd.	AYERS, Henry Headland, Clerk to C. W. Wood, 48, Sunbridge Road, Bradford.
1898, July 22nd.	BAKER, Henry Edwin, 53, Victoria Street, Westminster, London, S.W.
1898, July 22nd.	BALMFORD, John Alfred, Clerk to Armitage & Norton, Market Place, Dewsbury.
1899, Jan. 5th.	BARKER, William, Clerk to Edwin Guthrie & Co., 71, King Street, Manchester.
1898, July 22nd.	BARNES, Fred Percy, 146, Brook Road, Stoke Newington, N.
1894, Dec. 31st.	BARRETT, Edgar George, 24, Finsbury Circus, London, E.C.
1896, July 21st.	BAYLISS, William Mark, Clerk to W. S. Carver, 2, St. Aldates, Oxford.
1899, Jan. 5th.	BENNETT, John Herbert Edward, Clerk to J. A. Heselton & Son, 9, Market Street, Bradford.
1897, Jan. 13th.	BENTLEY, James William, Clerk to J. A. Heselton & Son, 9, Market Street, Bradford.

List of Students.

DATE OF ADMISSION.

1898, July 22nd.	BOREHAM, George, Accountant to Twyford, Ltd., Hanley (Staffs.).
1897, July 16th.	BERRY, Edward, Clerk to E. Guthrie & Co., 71, King Street, Manchester.
1896, July 21st.	BIGGS, Oliver, Clerk to Felton & Walker, 1, Waterloo Street, Birmingham.
1898, Jan. 18th.	BOTTOMLEY, Harry, Borough Treasurer's Office, West Ham, London, E.
1897, Jan. 13th.	BOWLES, Benjamin, Clerk to R. Pittman, 4, Guildhall Chambers, London, E.C.
1895, July 24th.	BOWRON, Arthur Stephenson, Clerk to Frank Brown & Co., Finkle Chambers, Stockton-on-Tees.
1899, Jan. 5th.	BOYD, William Robson, Finance Department, Town Hall, Hull.
1897, July 16th.	BRAME, Leslie Wood, Clerk to Heathcote & Coleman, 13, Temple Street, Birmingham.
1898, July 22nd.	BRAMWELL, Walter Lewis, Clerk to R. F. Miller & Co., 16, Kennedy Street, Manchester.
1898, July 22nd.	BROADLEY, Benjamin, Clerk to Butterfield & Hartman, 2, Darley Street, Bradford.
1897, July 16th.	BROCKHURST, Charles Henry, Clerk to C. G. Roberts, Trinity Chambers, Hill Street, Jersey.
1898, July 22nd.	BROOK, Herbert Edward John, Clerk to Black & Geoghegan, 8, Old Jewry, London, E.C.
1894, Jan. 2nd.	BROWN, Edward Bloxham, Clerk to Clough, Armstrong & Ford, 89, Gresham Street, London, E.C.
1895, Dec. 31st.	BROWN, Ernest, 72, Western Road, Brighton.
1898, July 22nd.	BROWN, Ralph, Clerk to Cooper & Cooper, 31, King Street, Wigan.

List of Students.

DATE OF ADMISSION.	
1898, July 22nd.	BUBB, William Norman, Clerk to A. E. Woodington, 5, Philpot Lane, London, E.C.
1898, July 22nd.	BUCK, James, Clerk to Pilling & Co., 2, Booth Street, Manchester.
1897, Jan. 13th.	BUCKLEY, Ernest William, Clerk to Hodgson, Harris & Co., 16, Parliament Street, Hull.
1898, July 22nd.	BURDON, Vincent, Clerk to W. M. Gray, District Bank Chambers, Bradford.
1898, July 22nd.	BURTON, Arthur, Accountant's Department, County Hall, Wakefield.
1892, Mar. 21st.	BUTCHART, Peter, 4, Havelock Road, Hastings.
1897, July 16th.	BUTTERWORTH, George Richard, Borough Accountant's Office, Hastings.
1898, July 22nd.	CAMERON, James John, Clerk to E. J. Mills, 110, Cheapside, London, E.C.
1898, July 22nd.	CAMPBELL, Duncan Edward, Clerk to George Aiken, Midland Chambers, Princess Street, Wolverhampton.
1898, July 22nd.	CAPIES, George, Clerk to W. Abbott & Co., 24, Coleman Street, London, E.C.
1898, July 22nd.	CHANNON, Henry Percival, Clerk to J. & A. W. Sully, 19 & 21, Queen Victoria Street, London, E.C.
1897, Jan. 13th.	CHAPMAN, Edward Frederick, Clerk to R. E. Emson & Co., 2, Gresham Buildings, Basinghall Street, London, E.C.
1897, July 16th.	CHAPMAN, George Gladstone, 4, Bridlesmith Gate, Nottingham.
1898, July 22nd.	CHARLESWORTH, Harold, Clerk to Alexander Phillips, Red Tower Chambers, Kilburn, London, N.W.
1898, July 22nd.	CHEESBROUGH, John Robert, Clerk to J. Gordon, 1, Bond Street, Leeds.
1898, July 22nd.	CHEW, Arthur Joseph, Clerk to A. J. Hill, Vellacott & Co., 1, Finsbury Circus, London, E.C.

List of Students.

DATE OF ADMISSION.	
1894, July 19th.	CHURCHILL, Charles Alfred, Clerk to Clough, Armstrong & Ford, Prudential Buildings, Park Row, Leeds.
1898, July 22nd.	CLARK, Wilfred Saunders, Treasurer's Department, Vestry Hall, Islington, London, N.
1898, July 22nd.	CLAYTON, Frank, Clerk to J. Gordon, 1, Bond Street, Leeds.
1893, Jan. 5th.	CLINCH, Sidney Herbert, Clerk to Hardy Hislop & Co., Broad Street House, London, E.C.
1899, Jan. 5th.	CLOUGH, Harold, Borough Accountant's Office, Lancaster.
1895, Dec. 31st.	COLDICOTT, William, 16, Ommaney Road, London, S.E.
1898, July 22nd.	COLLINS, Edwyn Mortimer, 32, Cheapside, London, E.C.
1894, July 19th.	COOKE, Harry Roland, 29, Ducie Street, Ferndale Road, Clapham, London, S.W.
1898, July 22nd.	COOPER, Harold Sydney, Clerk to Hart, Moss & Co., 22, Moorgate Street, Rotherham.
1894, Dec. 31st.	COOPER, Harry Shaftesbury, 10, Charing Cross Road, London, W.C.
1897, Jan. 13th.	COTTON, Abram, Clerk to James Duff & Whitham, Barum House, Halifax.
1894, Dec. 31st.	COULSON, Samuel Twentymen, 21, Langholm Crescent, Darlington.
1896, July 21st.	COX, Tom, Clerk to Ball, Baker, Deed, Cornish & Co., 1, Gresham Buildings, Basinghall Street, London, E.C.
1898, July 22nd.	COXON, Arthur Stamp, Clerk to Gibson & Ashford, 39, Waterloo Street, Birmingham.
1898, Jan. 18th.	CROCKER, William Henry, Clerk to S. Hare, 3, Mary-le-port, Bristol.
1898, July 22nd.	CROOK, Samuel, Borough Treasurer's Office, Darwen.

List of Students.

DATE OF ADMISSION.	
1898, July 22nd.	CROSFIELD, Frederick William, Clerk to Nasmith, Coutts & Co., 69, Princess Street, Manchester.
1897, July 16th.	CROYDON, Charles Edward, Clerk to Payne, Newman & Co., 48, Gresham Street, London, E.C.
1892, July 14th.	CROUCHER, Samuel Henry, Clerk and Accountant, Guy's Hospital Medical School, London, S.E.
1899, Jan. 5th.	CRUISE, Thomas Henry Edwin, Clerk to Craig, Gardner & Co., 41, Dame Street, Dublin.
1899, Jan. 5th.	CUMMING, Arthur George, Clerk to H. Garman & Co., 16, Philpot Lane, London, E.C.
1898, Jan. 18th.	CUNLIFFE, Arthur Richard, Clerk to Rawlinson & Hargreaves, 7, Grimshaw Street, Burnley.
1898, Jan. 18th.	DALE, Henry Edward Lewis, Weaver Navigation Offices, Northwich.
1898, July 22nd.	DAVEY, Frederick, 33, Carey Street, London, W.C.
1898, July 22nd.	DAVIS, Harold Victor, Clerk to J. Bishop, 17, High Street, Glastonbury.
1898, July 22nd.	DAVISON, Benjamin, Clerk to A. G. Deacon & Bro., 14, Brown Street, Manchester.
1898, July 22nd.	DEARDEN, Fergus, Clerk to S. H. Horrocks, 20, Chancery Lane, Bolton.
1895, July 24th.	DENT, James Peter, 8, Bolton Gardens, Kensal Rise, London, N.W.
1899, Jan. 5th.	DIAMOND, Ernest, Clerk to C. M. Ayliffe, 10, Commercial Street, Newport (Mon.).
1899, Jan. 5th.	DICKINSON, Harry Bevitt, Clerk to Robert McNaught & Gibson, 4, Chapel Walks, Manchester.
1898, July 22nd.	DIXON, John William, 45, Darley Street, Bradford.

List of Students.

DATE OF ADMISSION.	
1898, July 22nd.	DRAPER, John, Clerk to Butterfield & Hartman, City Chambers, Bradford.
1899, Jan. 5th.	DROWLEY, George, Clerk to Frank Hyland & Riches, 81, Cannon Street, London, E.C.
1898, July 22nd.	DUDBRIDGE, Sidney, 8, Lansdown, Stroud, Gloucestershire.
1897, July 16th.	EATHERLEY, William, Clerk to G. Palmer, 60, Watling Street, London, E.C.
1898, July 22nd.	EAVES, William, Clerk to H. L. Price, 79, Mosley Street, Manchester.
1897, July 16th.	EDNIE, Andrew, Clerk to Flint & Thompson, 63, Temple Row, Birmingham.
1898, July 22nd.	EDWARDS, Edward Durham, Clerk to A. W. Bates, 27, Southampton Street, Strand, London, W.C.
1896, July 21st.	EDWARDS, Sidney, Clerk to H. H. Knill, 140, Wool Exchange, Basinghall Street, London, E.C.
1898, July 22nd.	ELCOCK, George Wilfred, Clerk to J. F. Edwards, 23, Temple Row, Birmingham.
1897, Jan. 13th.	ELGAR, William Daniel, Clerk to Blakemore, Chantrey & Co., 57, Moorgate Street, London, E.C.
1894, Dec. 31st.	ELLIS, Richard John Spaul, 167, Breakspears Road, Brockley, London, S.E.
1896, July 21st.	ELSWORTH, Thomas, Clerk to Glossop, Craven & Tebbs, Beckett's Bank Chambers, Bradford.
1897, Jan. 13th.	ENTWISLE, Harry, Clerk to T. Horsfield & Co., 60, King Street, Manchester.
1895, Dec. 31st.	FAIRBROTHER, Thomas, Assistant Borough Accountant, Town Hall, Chorley.
1898, Jan. 18th.	FEA, William Magnus, Clerk to R. T. Hodgson, Borough Hall, Stockton-on-Tees.

List of Students.

DATE OF ADMISSION.	
1898, Jan. 18th.	FIELD, Charles, Clerk to Franklin, Wild & Co., 23, Broad Street Avenue, London, E.C.
1898, July 22nd.	FLEETWOOD, Fred, Clerk to John Gordon, 1, Bond Street, Leeds.
1898, July 22nd.	FLETCHER, George Parker, Clerk to N. Spencer & Co., 15, High Street, Manchester.
1898, July 22nd.	FODEN, William Edmund, Electricity Department, Town Hall, Manchester.
1898, July 22nd.	FORD, Willie Joseph, 4, Purton Road, Bishops-ton, Bristol.
1898, July 22nd.	FUNNELL, Francis Capel, Clerk to Edward Moore & Sons, 3, Crosby Square, London, E.C.
1898, July 22nd.	GARRARD, George Edward, 10, Guildhall Road, Northampton.
1898, July 22nd.	GARRETT, Hedley Ernest Albert, Clerk to O. B. Cuvilje, 22, Great St. Helens, London, E.C.
1898, July 22nd.	GARSTANG, Henry Edward, Clerk to David Smith, Garnett & Co., 22, Booth Street, Manchester.
1897, July 16th.	GAYFORD, Dudley John, 24, Horelsey Rise, London, N.
1894, July 19th.	GIBSON, William Sydney, 22, Basinghall Street, London, E.C.
1898, July 22nd.	GLOVER, Percy, Clerk to Townend & Glover, 17, Wood Street, Wakefield.
1898, Jan. 18th.	GODWIN, Harry Thorne, Clerk to C. W. Grimwade, 38, Coleman Street, London, E.C.
1896, July 21st.	GOODWIN, Thomas Alfred, City Accountant's Office, Sheffield.
1898, July 22nd.	GOWEN, Herbert Philip, Clerk to J. Fairbairn, Haymarket, Norwich.

List of Students.

DATE OF ADMISSION.	
1898, July 22nd.	GREEN, Frederick William, Clerk to J. Watson & Sons, Assay Office, Leopold Street, Sheffield.
1898, July 22nd.	GREENHALGH, John Kevan, Accountant, Lever Bros., Limited, Port Sunlight, Cheshire.
1898, July 22nd.	GREENLAY, Arthur, Clerk to Gardner, Bealand & King, 35, Hustlergate, Bradford.
1897, Jan. 13th.	GROVE, Walter, Clerk to Frank Impey & Co., 37, Newhall Street, Birmingham.
1898, July 22nd.	HACKETT, Percy Rowland, Clerk to A. R. Lancaster, Hackett & Co., 71, Temple Row, Birmingham.
1898, July 22nd.	HALES, Arthur Henry, Clerk to Parkinson, Mather & Co., 8, King Street, Manchester.
1898, July 22nd.	HALL, Walter George, Clerk to Hodgson, Harris & Co., 16, Parliament Street, Hull.
1898, Jan. 18th.	HAMER, John, Clerk to Halliday, Pearson & Co., 13, Spring Gardens, Manchester.
1898, July 22nd.	HANDS, Herbert Joseph, Clerk to Gane, Jackson, Jefferys & Wells, 66, Coleman Street, London, E.C.
1892, Dec. 30th.	HANSON, Frank William, Assistant Accountant, Sheffield Corporation Water Works' Office, Sheffield.
1897, July 16th.	HARBEN, Charles Henry, Jun., Clerk to J. D. Pattullo, 71, King William Street, London, E.C.
1898, July 22nd.	HARE, Edward Solomon, Clerk to S. Hare, 2, Mary-le-port Street, Bristol.
1897, July 16th.	HARMSHAW, Harry, Clerk to T. H. Gough, 267, Castle Street, Dudley.
1898, July 22nd.	HART, Frank Ernest, Clerk to A. E. Green & Co., 17, Coleman Street, London, E.C.
1899, Jan. 5th.	HAYNES, Albert Richard, Clerk to E. S. Jacob, Wardrobe Chambers, 146A, Queen Victoria Street, London, E.C.

List of Students.

DATE OF ADMISSION.	
1896, July 21st.	HAYTHORNTHWAITE, Edwin James, Borough Treasurer's Office, Town Hall, Burnley.
1898, Jan. 18th.	HAYWARD, Thomas, Clerk to Glossop, Craven & Tebbs, Beckett's Bank Chambers, Bradford.
1897, July 16th.	HEATH, Arthur Nash, Clerk to Beecroft, Sons & Nicholson, 12, Wood Street, Cheapside, London, E.C.
1897, July 16th.	HENDERSON, William Alfred, Treasurer's Office, Vestry Hall, Islington, London, N.
1898, July 22nd.	HESLOP, Anthony Thompson, Clerk to Butcher, Litton & Pownall, 42, Spring Gardens, Manchester.
1898, July 22nd.	HEWETSON, Robert Edgar, Clerk to Ogden, Palmer & Langton, 6A, Austin Friars, London, E.C.
1896, July 21st.	HEWITT, George Thorpe, 7, Longland Road, Liscard, Liverpool.
1898, July 22nd.	HICKS, Ernest John, Comptroller's Department, London County Council, Spring Gardens, London, S.W.
1898, Jan. 18th.	HIGGISON, Francis Walford, Clerk to N. G. Harries, The Bridge, Walsall.
1897, July 16th.	HITCHIN-KEMP, Arthur, Clerk to Blandford & Lawrence, 227, Gresham House, Old Broad Street, London, E.C.
1894, July 19th.	HOGG, William Samuel, 270, Mansion House Chambers, 20, Bucklersbury, London, E.C.
1898, July 22nd.	HOLLIDAY, Charles Sandland, Clerk to R. R. France, Greek Street Chambers, Park Row, Leeds.
1899, Jan. 5th.	HOLLIS, Charles Robert Louis, Accountant's Department, County Hall, Wakefield.
1898, Jan. 18th.	HOLLYHEAD, Enoch, Clerk to A. Law, The Bridge, Walsall.
1898, July 22nd.	HOLMES, Walter, Clerk to Butcher, Litton, & Pownall, 42, Spring Gardens, Manchester.

List of Students.

DATE OF ADMISSION.	
1898, July 22nd.	HOMEWOOD, Philip Edgar Gilbert, 32, Upper Bedford Place, Russell Square, London, W.C.
1896, July 21st.	HOUGHTON, William Edward, Borough Treasurer's Office, Blackburn.
1897, July 16th.	HUGHES, Harry, 12, George Street, Wakefield.
1898, July 22nd.	HUTCHISON, Alfred Cruddas, Clerk to J. L. Oliver, 32, Grainger Street West, Newcastle-on-Tyne.
1898, July 22nd.	INGHAM, George Broadbent, Clerk to Claridge & Childe, London and Midland Bank Chambers, Bradford.
1899, Jan. 5th.	JACKSON, Herbert le Mare, Clerk to F. H. Hague, 30, Spring Gardens, Manchester.
1898, July 22nd.	JAMES, Henry Isaac William, Clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, London, E.C.
1898, July 22nd.	JARVILLE, Ernest, Clerk to Derbyshire Bros., Wheeler Gate, Nottingham.
1898, July 22nd.	JEBOULT, Douglas Harold, Clerk to J. F. Burgis, 6, Clarence Terrace, Leamington.
1898, July 22nd.	JENKINS, Frederick Martin, Clerk to Smith & Williamson, 27, Cornhill, London, E.C.
1898, July 22nd.	JENNAWAY, Alfred, Clerk to Westcott & Co., 99, Gresham Street, London, E.C.
1898, July 22nd.	JEWITT, William, Clerk to Frank Brown & Co., Finkle Chambers, Stockton-on-Tees.
1896, July 21st.	JONES, Edward Furnival, Clerk to Miall, Wilkins, Randall & Co., 23, St. Swithin's Lane, London, E.C.
1892, July 14th.	JONES, John David, Clerk to A. G. Deacon & Bro., 14, Brown Street, Manchester.
1898, Jan. 18th.	JONES, Percy George, Brackley, Selsdon Road, South Croydon.

List of Students.

DATE OF ADMISSION.	
1899, Jan. 5th.	JUDD, Thomas Langley, Clerk to Dixon, Wilson & Dixon, 28, Basinghall Street, London, E.C.
1898, July 22nd.	KELLY, Harold, Clerk to A. W. Bates, 27, Southampton Street, Strand, London, W.C.
1897, July 16th.	KENDRICK, Frank Richard Charles, Borough Accountant's Office, Folkestone.
1897, July 16th.	KENT, Sidney Herbert, Clerk to A. E. Green & Co., 17, Coleman Street, London, E.C.
1894, Dec. 31st.	KERRUSH, Ernest Maltby, Clerk to John Kerruish & Son, 21, Athol Street, Douglas, Isle of Man.
1898, July 22nd.	KEY, Frank, Clerk to Smith & Williamson, 27, Cornhill, London, E.
1899, Jan. 5th.	KEYZAR, George Henry, Clerk to G. M. Keyzar, 5, Richmond Street, Liverpool.
1897, Jan. 13th.	KING, Francis Frederick, Clerk to Bolton, Pitt & Breden, 140, Leadenhall Street, London, E.C.
1898, July 22nd.	KING, William Barclay Miller, 1, New Court, Carey Street, London, W.C.
1898, July 22nd.	LAMBERT, Roger Daniel, Borough Treasurer's Office, West Ham, London, E.
1896, July 21st.	LATTO, Arthur, Clerk to Sharp, Parsons & Co., 120, Colmore Row, Birmingham.
1898, Jan. 18th.	LAYTON, De Westley Bendyshe, Accountant, Empress Assurance Corporation, Limited, 33, Cornhill, London, E.C.
1898, July 22nd.	LEACH, Fred Priestley, Clerk to J. Duff & Whitham, Barum House, Halifax.
1897, July 16th.	LEEDS, Frank, Clerk to Cooper Bros. & Co., 14, George Street, Mansion House, London, E.C.
1888, July 24th.	LE SAUTEUR, Winter Thomas, 4, Norton Road, Hove, Brighton.

List of Students.

DATE OF ADMISSION.	
1898, July 22nd.	LEWIN, Samuel, Treasurer's Department, Vestry Hall, Upper Street, Islington, London, N.
1898, July 22nd.	LEWTV, Alfred, Borough Treasurer's Office, Preston.
1898, July 22nd.	LING, Algernon Campbell, Clerk to Bicker & Pettitt, Wilts and Dorset Bank Chambers, Bournemouth.
1898, July 22nd.	LIVERSIDGE, Henry Gilbert, 1, Campo Lane, Sheffield.
1898, July 22nd.	LOCK, Frederick James, Accountant, Ashanti Gold Fields, Co., Ltd., Abaassi.
1895, July 24th.	LONGSHAW, Fred, Clerk to David Smith, Garnett & Co., 22, Booth Street, Manchester.
1898, July 22nd.	LOVERIDGE, Herbert John, Clerk to T. Bridgewater, 39, Corporation Street, Birmingham.
1896, July 21st.	LOW, James David Alexander Spears, Clerk to I. B. Reid, 30, Mosley Street, Newcastle-on-Tyne. (<i>Hon. Secretary, Newcastle-upon-Tyne and District Society.</i>)
1896, July 21st.	LUNGLEY, Charles James, Guildhall, London, E.C.
1898, July 22nd.	MACKAY, Malcolm James, Accountant's Department, Vestry Hall, Plumstead.
1898, July 22nd.	MANGNALL, Robert, Clerk to J. Collier, 84, Bindloss Chambers, 4, Chapel Walks, Manchester.
1896, July 21st.	MANNING, Nathaniel Richard, Clerk to Armistage & Norton, 23, John William Street, Huddersfield.
1898, July 22nd.	MARCROFT, Harry Craven, Clerk to Hart, Moss & Co., 22, Moorgate Street, Rotherham.
1898, July 22nd.	MARSHALL, Richard, Clerk to A. C. Grover, 102, Fenchurch Street, London, E.C.

List of Students.

DATE OF ADMISSION.		
1898, Jan. 18th.	MASON, Frederick John, Clerk to Paul Boulton & Co., 3, Salter's Hall Court, Cannon Street, London, E.C.	
1898, July 22nd.	MASTERS, George Albert, Clerk to A. J. Hill, Vallacott & Co., 1, Finsbury Circus, London, E.C.	
1891, July 16th.	MATLEY, Edward, 95, Corporation Street, Manchester.	
1887, May 26th.	MATLEY, Josiah, Fenton Street, Rochdale.	
1895, Dec. 31st.	MATTHEWS, John Hoghton Stabb, Clerk to James Todd, 3, Winckley Square, Preston.	
1898, July 22nd.	MAY, James Henry, Clerk to H. W. & J. Blackburn, 2, East Parade, Leeds.	
1898, July 22nd.	McKELLEN, Norman, Clerk to A. G. Deacon and Brother, 14, Brown Street, Manchester.	
1898, July 22nd.	McPEAK, John, Clerk to Craig, Gardner & Co., 57, Donegall Place, Belfast.	
1899, Jan. 5th.	MEAD, Ernest Silas, Clerk to Glossop, Craven & Tebbs, Beckett's Bank Chambers, Bradford.	
1894, Dec. 31st.	MEAKIN, George Healey, Vestry Offices, Upper Street, Islington, London, N.	
1898, July 22nd.	MIDGLEY, Charles Herbert, Assistant Accountant, Consolidated Goldfields of South Africa, Limited, 8, Old Jewry, London, E.C.	
1898, July 22nd.	MILLER, Thomas Frame, Clerk to Wilde & Venables, 61½, Fore Street, London, E.C.	
1898, July 22nd.	MILLER, William, Clerk to Agar, Bates & Co., 9, Bucklersbury, London, E.C.	
1898, July 22nd.	MILLS, Samuel, Borough Accountant's Office, Heywood.	
1896, July 21st.	MOFFITT, John, Borough Treasurer's Office, Preston.	
1898, Jan. 18th.	MOORE, Frank R. S., Clerk to Barber Bros. & Wortley, George Street, Sheffield.	

List of Students.

DATE OF ADMISSION.		
1895, Dec. 31st.	MOORE, Robert James, Accountant, John Baxter, Ltd., Waterfoot, near Manchester.	
1896, July 21st.	MOSS, Herbert, Accountant, Empire of India and Ceylon Tea Co., Ltd., Borjule, Assam.	
1898, July 22nd.	MULLETT, Thomas, 110 & 111, Hamilton House, Bishopsgate Street Without, London, E.C.	
1898, July 22nd.	NELSON, William Arthur, Clerk to Allen, Edward & Smith, Lich Gate, Wolverhampton.	
1898, July 22nd.	NORTON, George John, Clerk to Monkhouse, Stoneham & Co., 28 & 29, St. Swithin's Lane, London, E.C.	
1898, July 22nd.	NUNNS, Fred, Clerk to B. & E. Musgrave, 1, Bank Street, Bradford.	
1897, Jan. 13th.	OAKLEY, Sidney Wyborn, Clerk to Martin, Farlow, Eldridge & Co., 4, King Street, Cheapside, London, E.C.	
1897, July 16th.	OATES, Edgar, Clerk to A. G. Deacon & Bro., 14, Brown Street, Manchester.	
1897, July 16th.	ODDY, Herbert, Clerk to J. A. Heselton & Son, 9, Market Street, Bradford.	
1899, Jan. 5th.	ORCHARD, Alfred John, Accountant, David John & Co., Limited, Pentre, Glamorgan.	
1898, July 22nd.	OXLEY, Henry, Official Receiver's Office, Wakefield.	
1897, July 16th.	PEARSON, Ernest Arthur, Clerk to Josolyne, Miles & Blow, 51, Piccadilly, Manchester.	
1895, Dec. 31st.	PEMBERTON, Percy, Clerk to Isaac Senior, 30, East Parade, Leeds.	
1897, July 16th.	PETERS, John Charles, Clerk to Blandford & Lawrence, 227, Gresham House, Old Broad Street, London, E.C.	
1897, July 16th.	PHILLIPS, Walter, Clerk to Welton, Jones & Co., 5, Moorgate Street, London, E.C.	

List of Students.

DATE OF ADMISSION.	
1894, Dec. 31st.	PICKERING, George, Clerk to Dyson, Wright, & Co., 110, Royal Avenue, Belfast.
1897, July 16th.	PIX, Christopher, Clerk to Killik, Wright & Co., 3, Gracechurch Street, London, E.C.
1898, Jan. 18th.	PODESTA, Thomas Alfred, Clerk to Woodward & Adams, 95, Colmore Row, Birmingham.
1899, Jan. 5th.	PORTER, Frank, Clerk to T. May, Halford Chambers, Halford Street, Leicester.
1899, Jan. 5th.	POULSON, Arthur, Clerk to E. J. Hammersley, 10, Pall Mall, Hanley.
1895, Dec. 31st.	PRATT, Arthur, (Box 1146) Johannesburg, S.A.R.
1898, July 22nd.	PRICE, Harry, Clerk to O. B. Cuvilje, 22, Great St. Helen's, London, E.C.
1898, July 22nd.	PRIDIE, George Roby, Clerk to Singleton, Fabian & Co., 8, Staple Inn, Holborn, London, W.C.
1898, July 22nd.	PUGH, Sidney Harratt, Clerk to M. D. Forster, 4, Royal Arcade, Newcastle-on-Tyne.
1898, July 22nd.	PUSEY, Tom Henry, Vestry Offices, Marylebone, London, W.
1897, Jan. 13th.	RAMSAY, Herbert Eugene, Clerk to P. H. Le Sueur, Suffolk House, Cannon Street, London, E.C.
1891, July 16th.	RAMSDEN, Edward, 8, Grange Avenue Chapeltown Road, Leeds.
1898, July 22nd.	REDFORD, Harry, Clerk to J. W. Withnell, 20, Booth Street, Manchester.
1898, July 22nd.	REEVE, Harold Sewell, Clerk to Clark, Battams & Co., 7, St. Mildred's Court, London, E.C.
1898, July 22nd.	RICH, George Stanley Toulmin, Clerk to Barber Bros. & Wortley, Alliance Chambers, George Street, Sheffield.

List of Students.

DATE OF ADMISSION	
1898, July 22nd	RICHARDSON, Valentine Louis, Clerk to Newson-Smith, Mills & Co., 37, Walbrook, London, E.C.
1898, July 22nd.	ROBATHAN, Herbert Noel, Clerk to Sharp, Parsons & Sawyer, 28 & 29, St. Swithin's Lane, London, E.C.
1898, July 22nd.	ROBERTS, Frederick, Clerk to A. C. Palmer & Co., St. Giles' Chambers, Northampton.
1894, July 19th.	ROOKE, Arthur William, Clerk to Fisher, Randle & Fisher, 4, Waterloo Street, Birmingham.
1896, July 21st.	ROWELL, John, Clerk to I. B. Reid, 80, Saville Street, North Shields.
1897, Jan. 13th.	ROWLAND, Thomas Reginald Gregory, Clerk to Frank Brown & Co., Finkle Chambers, Stockton-on-Tees
1896, July 21st.	RUSSELL, Charles Neville, Clerk to Littlejohn, Robertson, Wilson & Co., 20, Bucklersbury, London, E.C.
1899, Jan. 5th.	RUTTER, Clement Henry Edward, Clerk to W. & J. Crossley, 23, Cross Street, Manchester.
1898, July 22nd.	SANT, Bertram, Clerk to Bournier, Bullock & Co., Hanley.
1895, Dec. 31st.	SCHOLL, Frederick William Alfred, Clerk to Josiah Beddow & Son, 1, Gresham Buildings, Basinghall Street, London, E.C.
1899, Jan. 5th.	SCOTT, Herbert George, Clerk to J. Cooper, 28, Budge Row, Cannon Street, London, E.C.
1898, July 22nd.	SENIOR, Herbert, Clerk to Wheawill, Son & Co., 1, Imperial Arcade, Huddersfield.
1898, July 22nd.	SEYFANG, Harry, Clerk to Pratt, Norton & Co., 9, Old Jewry Chambers, London, E.C.
1899, Jan. 5th.	SHARP, Alfred Joseph, Clerk to Arnold Watson & Co., 7, York Street, Manchester.

List of Students.

DATE OF ADMISSION.	
1897, Jan. 13th.	SHARP, William Rose, Clerk to F. Womersley, 1, Piccadilly, Manchester.
1899, Jan. 5th.	SHAW, Edward Charles, City Accountant's Office, Norwich.
1898, July 22nd.	SHERRATT, George Herbert, The Bridge, Wallsall.
1898, July 22nd.	SIMPSON, George, 55, Tyrrel Street, Bradford.
1898, July 22nd.	SINCLAIR, George Neil, Clerk to Mayo, Powell & Co., 15, Newhall Street, Birmingham.
1898, July 22nd.	SLATER, Philip Hugh, Watling Street, Canterbury, and 61, Cheapside, London, E.C.
1898, July 22nd.	SMIRK, Charles, Borough Treasurer's Office, Town Hall, Preston.
1898, July 22nd.	SMITH, Arthur Charles Westley, Clerk to Elkington, Neal & Co., 29, Newhall Street, Birmingham.
1895, July 24th.	SMITH, Cornelius Alfred, 8, Marnock Road, Brockley, London, S.E.
1897, July 16th.	SMITH, Frank Grenville, City Accountant's Office, Nottingham.
1898, July 22nd.	SMITH, George William, 23, Bank Street, Bradford.
1895, Dec. 31st.	SMITH, Herbert Wretts, 39, Bishopsgate Street Within, London, E.C.
1895, Dec. 31st.	SMITH, Joseph, Clerk to Glossop, Craven & Tebbs, Beckett's Bank Chambers, Bradford.
1894, July 19th.	SMITH, Sidney Thomas, 19, Edridge Road, Croydon.
1897, Jan. 13th.	SMITH, William Jagger Cooper, Clerk to C. H. Wilson, 5, Park Row, Leeds.
1898, July 22nd.	SOCKETT, Joseph, Clerk to Blakemore, Chantrey & Co., 57, Moorgate Street, London, E.C.
1898, July 22nd.	SOUL, Thomas Holt, Clerk to A. E. Green & Co., 17, Coleman Street, London, E.C.

List of Students.

DATE OF ADMISSION.	
1898, July 22nd.	SPARROW, Walter Augustus, Borough Accountant's Office, Town Hall, Eastbourne.
1898, July 22nd.	SPENCER, Charles Frederic, Borough Accountant's Office, Town Hall, Halifax.
1897, Jan. 18th.	SPRING, Frank Ernest, Clerk to F. Walmsley (F. Walmsley & Co.), 39, Mawdsley Street, Bolton.
1898, Jan. 18th.	STAFFORD, William Henry, Glencroft, Bath Street, Rugby.
1898, July 22nd.	STALLWOOD, Arthur Frederick, Accountants' Department, Town Hall, Westminster, London, S.W.
1896, July 21st.	STOKES, Frederick, Clerk to E. Harlow, Grosvenor Chambers, King Street, Nottingham.
1897, July 16th.	STONE, John, 62, Selsdon Road, Croydon.
1897, July 16th.	STUBBINGS, Owen Edwin, Clerk to Mellors, Basden & Mellors, 1, King John's Chambers, Nottingham.
1898, July 22nd.	STURGES, Henry Halton (Jun.), Clerk to G. Harber, 2, Guildhall Chambers, Basinghall Street, London, E.C.
1898, Jan. 18th.	STYLES, John Charles, Borough Treasurer's Office, Barrow-in-Furness.
1894, Jan. 2nd.	TAAFFE, James Lawrence, 3, Burcot Road, Meersbrook, Sheffield.
1898, July 22nd.	TAYLOR, Arthur, Clerk to T. G. Shuttleworth & Son, Royal Insurance Buildings, Church Street, Sheffield.
1898, July 22nd.	TAYLOR, Fred, Clerk to E. Guthrie & Co., 71, King Street, Manchester.
1890, Dec. 30th.	TAYLOR, Harry Mead, 33, Carey Street, London, W.C.
1898, July 22nd.	TAYLOR, Thomas Tutton, Vestry Hall, Bancroft Road, Mile End Road, London, E.

List of Students.

DATE OF ADMISSION.	
1898, Jan. 18th.	TAYLOR, Walter, City Accountant's Office, Nottingham.
1894, Dec. 31st.	TAYLOR, William Ellor, Clerk to Astbury, Turner & Co., 42, Spring Gardens, Manchester.
1896, July 21st.	TERRY, William Henry, Clerk to Woodburn Kirby, Page & Co., 19, Birchin Lane, London, E.C.
1898, Jan. 18th.	THEOBALD, Harry, 32, Gracechurch Street, London, E.C.
1892, Dec. 30th.	THOMAS, David John, Clerk to W. H. Frank, Shannon Court, Corn Street, Bristol.
1898, July 22nd.	THOMAS, Percy Elvy Tenterden, Clerk to Schultz and Comins, 46, Cannon Street, London, E.C.
1898, July 22nd.	THOMPSON, Henry Lane, Clerk to G. Franklin, & Co., 18, Norfolk Row, Sheffield.
1898, Jan. 18th.	TINNER, Thomas, A.I.A., Comptroller's Department, London County Council, Spring Gardens, London, S.W.
1898, Jan. 18th.	TOOTHILL, Percy, Clerk to H. Toothill, 11, Figtree Lane, Sheffield.
1898, Jan. 18th.	TREASE, John Henry, Clerk to Winnicott & Morris, Albert Chambers, Albert Street, Nottingham.
1896, Feb. 10th.	TREASE, William, Clerk to J. M. Langley, 9, Middle Pavement, Nottingham.
1897, July 16th.	TREE, Joseph William, Clerk to Townend & Glover, Carlisle Chambers, Goole.
1898, July 22nd.	TURNER, William Joseph, Clerk to John Gordon, 1, Bond Street, Leeds.
1898, July 22nd.	TURNOR, Charles Herbert, Clerk to E. Guthrie & Co., 71, King Street, Manchester.
1897, July 16th.	TWELVES, Frederick Johnson, Clerk to Jones, Crewdson & Youatt, 7, Norfolk Street, Manchester.

List of Students.

DATE OF ADMISSION.	
1898, July 22nd.	TYLER, Edgar Alfred, 1, Queen Victoria Street, London, E.C.
1898, July 22nd.	VINSON, George Walter, Clerk to E. Carr & Co., 24, Coleman Street, London, E.C.
1897, July 16th.	VIZARD, Lewis, 1, Ormond Place, Cheltenham.
1897, July 16th.	WALKER, William Alfred, Borough Treasurer's Office, Town Hall, Burnley.
1898, July 22nd.	WALKER, Robert (Jnr.), Clerk to R. W. & J. A. Sisson, 13, Grey Street, Newcastle-on-Tyne.
1898, July 22nd.	WALL, Arthur Eccles, Accountant, London & Lancashire Fire Insurance Co., 11, Dale Street, Liverpool.
1895, July 24th.	WALL, Thomas Atkins, Clerk to Cape & Dalglish, 8, Frederick's Place, Old Jewry, London, E.C.
1898, Jan. 18th.	WALL, William Ernest, Clerk to J. W. B. Brown, Prudential Chambers, Corporation Street, Birmingham.
1897, July 16th.	WALTON, Harold, Clerk to W. T. Walton, Central Chambers, Whitby Street, West Hartlepool.
1897, July 16th.	WALTON, John George, Clerk to Frank Brown & Co., Finkle Chambers, Stockton-on-Tees.
1898, Jan. 18th.	WARMINGTON, William Henry, Clerk to Mayo, Powell & Co, 15, Newhall Street, Birmingham.
1898, July 22nd.	WARD, Henry, Accountant's Department, County Hall, Wakefield.
1898, Jan. 18th.	WARREN, Charles Mortimer, Clerk to Harvey Preen & Co., 17, Basinghall Street, London, E.C.
1897, Jan. 13th.	WASHBOURNE, Ernest William, Accountant to King's Norton and Northfield Urban District Council, 23, Valentine Road, King's Heath, Birmingham.

List of Students.

DATE OF ADMISSION.	
1897, July 16th.	WEBB, Alfred Rowley, Clerk to A. A. Gillies, 46, Brown Street, Manchester.
1898, July 22nd.	WEBB, Frederick James, 145, Christchurch Road, Boscombe.
1894, Dec. 31st.	WEIGALL, Alexander Gilbert, 15, Godolphin Road, Shepherd's Bush, London, W.
1898, Jan. 18th.	WEST, Arthur, Clerk to G. Shead, 18, Laurence Pountney Hill, London, E.C.
1896, July 21st.	WEST, Marsden, Clerk to W. M. Gray, District Bank Chambers, Bradford.
1898, Jan. 18th.	WESTLAKE, William Coventry, 2½, Portland Street, Southampton.
1899, Jan. 5th.	WESTWOOD, Frank, Clerk to Oakley & Williams, 2, Gresham Buildings, Basinghall Street, London, E.C.
1897, July 16th.	WHEELER, Gilbert William, Clerk to Welton, Jones & Co., 5, Moorgate Street, London, E.C.
1898, July 22nd.	WHITE, Walter James, Clerk to Bryden, Fedden & Co., 23, Bucklersbury, London, E.C.
1899, Jan. 5th.	WILDMAN, Charles Edward, Borough Accountant's Department, Town Hall, Leamington.
1894, July 19th.	WILLIAMS, Edgar William, Belmont Cottage, Maindee, Newport (Mon.).
1897, July 16th.	WILLIAMS, John, Treasurer's Office, Vestry Hall, Islington, London, N.
1887, July 14th.	WILLIAMS, Richard, 58, Mansel Terrace, Swansea.
1898, July 22nd.	WILLOTT, Joseph Henry, Clerk to A. A. Gillies, 46, Brown Street, Manchester.
1898, July 22nd.	WILSON, William, 2, Park Avenue, Upper Armley, Leeds.

List of Students.

DATE OF ADMISSION.	
1895, July 24th.	WILTSHIRE, Sydney, Clerk to Harper Bros., 10, Trinity Square, London, E.C.
1898, July 22nd.	WINFIELD, Fred, Clerk to Wheawill, Son & Co., Imperial Arcade, Huddersfield.
1897, Jan. 13th.	WINTERTON, Ernest John William, 33, Noble Street, London, E.C.
1899, Jan. 5th.	WIXCEY, William Thomas, Clerk to W. Robertson, 34, Finsbury Circus, London, E.C.
1898, July 22nd.	WOLSTENHOLME, Ernest, Clerk to Broderick, Boardman & Co., 104, King Street, Manchester.
1898, Jan. 18th.	WOOD, Thomas (Walton & Wood), 10 Hardshaw Street, St. Helens.
1897, July 16th.	WOODHOUSE, Harry Cocker, Clerk to J. J. Parker, 40A, Fargate, Sheffield.
1895, July 24th.	WOODROFFE, William Henry, Clerk to Edwin Guthrie & Co., 71, King Street, Manchester.
1896, July 21st.	WRIGHT, Alfred, Clerk to W. B. Peat & Co., 3, Lothbury, London, E.C.
1898, Jan. 18th.	WRIGHT, George Dobson, Borough Accountant's Office, West Hartlepool.
1899, Jan. 5th.	WRIGHT, Victor Stanley, Clerk to Dixon, Wilson & Dixon, 28, Basinghall Street, London, E.C.
1898, July 22nd.	YOUNG, Ernest, Borough Accountant, Haslingden.
1898, July 22nd.	YOUNGHUSBAND, Robert Thompson, Clerk to Bourner, Bullock & Co., Albion Street, Hanley.

Summary.

ENGLAND AND WALES—	PAGE	Fellows.	Associates.	Total.
Accrington	48	1	—	1
Alford	48	—	1	1
Ashford	48	—	1	1
Ashton-under-Lyne	48	2	—	2
Bacup	48	2	—	2
Barnsley	49	4	2	6
Barnstaple	49	—	1	1
Barrow-in-Furness	49	2	—	2
Barry	49	—	1	1
Bath	49	2	1	3
Batley	50	—	1	1
Bedford	50	—	1	1
Bexley Heath	50	—	1	1
Birmingham	50	8	39	47
Blackburn	53	2	2	4
Blackpool	53	2	4	6
Blyth	54	1	—	1
Bolton	54	4	4	8
Bootle	54	2	—	2
Bournemouth	55	—	6	6
Bradford	55	3	18	21
Bridgend	56	1	1	2
Bridlington Quay	57	—	1	1
Brierley Hill	57	1	—	1
Brightlingsea	57	1	—	1
Brighton	57	3	2	5
Bristol	57	3	4	7
Bromsgrove	58	1	—	1
Burnley	58	—	1	1
Burton-on-Trent	58	1	—	1
Bury	58	1	3	4
Bury St. Edmunds	59	—	1	1
Camborne	59	1	—	1
Cambridge	59	1	1	2
Cardiff	59	4	18	22
Carlisle	60	1	—	1
Carnarvon	61	1	—	1
Chelmsford	61	—	1	1
Cheltenham	61	1	—	1
Cheshunt	61	1	—	1
Chester	61	1	2	3
Chesterfield	61	—	1	1
Chorley	62	1	2	3

Summary—(continued).

ENGLAND AND WALES—	PAGE	Fellows.	Associates.	Total.
Colchester	62	—	1	1
Coventry	62	—	2	2
Crewe	62	2	1	3
Croydon	62	1	—	1
Darlaston	63	—	1	1
Darwen	63	1	—	1
Deal	63	1	—	1
Derby	63	5	—	5
Dewsbury	63	—	2	2
Doncaster	63	2	3	5
Douglas	64	4	1	5
Durham	64	2	1	3
Eastbourne	65	1	—	1
Egremont	65	1	1	2
Ellesmere Port	65	1	—	1
Exeter	65	1	1	2
Faversham	65	1	—	1
Folkestone	65	—	1	1
Gateshead-on-Tyne	66	1	—	1
Glastonbury	66	1	—	1
Gloucester	66	1	1	2
Goole	66	1	2	3
Great Grimsby	66	—	1	1
Great Yarmouth	66	—	1	1
Halifax	67	1	—	1
Hanley	67	2	3	5
Haslingden	67	1	—	1
Hastings	67	1	—	1
Hereford	67	—	2	2
Hertford	67	1	—	1
Hoddesdon	68	1	—	1
Horwich	68	1	—	1
Huddersfield	68	—	3	3
Hull	68	4	5	9
Hyde	69	—	2	2
Ilford	69	—	1	1
Ilkeston	69	—	1	1
Ilkley	69	1	—	1
Ipswich	69	—	1	1
Keighley	70	1	2	3
Kendal	70	1	—	1
Kettering	70	1	—	1
Kidderminster	70	—	1	1
Kirkham	70	1	—	1

Summary—(continued).

ENGLAND AND WALES—	PAGE	Fellows.	Associates.	Total.
Lancaster	70	1	—	1
Leamington	71	1	1	2
Leeds	71	7	26	33
Leicester	73	5	8	13
Leominster	73	1	—	1
Lincoln	73	2	—	2
Liverpool	74	16	34	50
London	76	120	230	350
Longton	99	1	—	1
Louth	99	1	—	1
Luton	99	1	—	1
Lymm	99	—	1	1
Macclesfield	99	3	2	5
Manchester	99	21	52	73
Margate	104	—	1	1
Matlock	104	1	1	2
Middlesbrough	104	—	6	6
Neath	104	1	—	1
Nelson	105	—	1	1
Newcastle-on-Tyne	105	6	4	10
Newcastle-under-Lyme	105	—	1	1
Newnham	106	—	1	1
Newport (Isle of Wight)	106	—	1	1
Newport (Mon.)	106	2	5	7
Northampton	106	1	4	5
North Shields	107	2	—	2
Norwich	107	3	1	4
Nottingham	107	4	13	17
Oldham	108	7	4	11
Oswestry	109	2	1	3
Oxford	109	2	1	3
Padiham	110	—	1	1
Penarth	110	—	1	1
Pentre	110	—	1	1
Plymouth	110	1	2	3
Poole	110	1	—	1
Portsmouth	110	6	1	7
Preston	111	4	6	10
Pulham Market	112	1	—	1
Radcliffe	112	—	1	1
Ramsbottom	112	1	1	2
Ramsgate	112	—	2	2
Rawtenstall	112	1	—	1
Reading	112	2	3	5

Summary—(continued).

ENGLAND AND WALES—	PAGE	Fellows.	Associates.	Total.
Redditch	113	1	—	1
Richmond	113	1	1	2
Rochdale	113	2	1	3
Rochester	113	—	1	1
Rotherham	113	2	1	3
Rugby	114	—	2	2
Ruthin	114	1	—	1
Ryde	114	1	—	1
St. Annes-on-the-Sea	114	1	—	1
St. Helens	114	3	3	6
Salford	115	2	3	5
Salisbury	115	1	—	1
Scarborough	115	1	4	5
Seacombe	116	—	1	1
Selby	116	1	—	1
Sheffield	116	11	15	26
Shrewsbury	117	1	4	5
Sittingbourne	118	1	—	1
Southampton	118	3	3	6
Southend	118	1	1	2
Southport	118	2	1	3
South Shields	119	1	4	5
Stafford	119	2	—	2
Stalybridge	119	1	—	1
Stockport	119	2	3	5
Stockton-on-Tees	120	—	3	3
Stoke-upon-Trent	120	—	1	1
Stourbridge	120	1	2	3
Stroud	120	—	1	1
Sunderland	120	5	1	6
Sunningdale	121	1	—	1
Sutton	121	1	—	1
Swansea	121	2	2	4
Tamworth	121	1	—	1
Thornaby-on-Tees	121	—	1	1
Tipton	122	1	1	2
Tonbridge	122	1	—	1
Trowbridge	122	1	—	1
Truro	122	1	—	1
Tunbridge Wells	122	1	2	3
Tunstall	122	—	3	3
Wakefield	123	2	6	8
Walsall	123	—	3	3
Warrington	123	5	1	6

Summary—(continued).

ENGLAND AND WALES—	PAGE	Fellows.	Associates.	Total.
Warwick	124	1	—	1
Watford	124	1	—	1
Wednesbury	124	—	1	1
Welshpool	124	1	—	1
West Hartlepool	124	2	—	2
Weston-super-Mare	125	1	—	1
Whitby	125	—	1	1
Wigan	125	3	—	3
Winchester	125	1	—	1
Wolverhampton	125	2	7	9
Worcester	126	—	3	3
Workington	126	—	1	1
Yeadon	126	—	1	1
York	127	3	3	6
SCOTLAND—				
Aberdeen	128	4	3	7
Aberfeldy	129	1	—	1
Airdrie	129	1	—	1
Alness	129	1	—	1
Alva	129	—	1	1
Arbroath	129	2	—	2
Banff	129	2	—	2
Bervie	129	1	—	1
Cupar Fife	129	1	—	1
Dundee	130	7	—	7
Dunfermline	130	1	—	1
Edinburgh	130	13	8	21
Elgin	131	2	—	2
Falkirk	131	2	1	3
Forfar	131	1	—	1
Fraserburgh	132	1	1	2
Glasgow	132	45	3	48
Greenock	134	7	2	9
Inverkeithing	135	—	1	1
Inverness	135	1	—	1
Inverurie	135	1	—	1
Johnstone	135	1	—	1
Kilmarnock	135	1	—	1
Kirkcaldy	135	1	—	1
Kirriemuir	135	1	—	1
Laurencekirk	136	1	—	1
Musselburgh	136	1	—	1
Oban	136	—	1	1
Old Deer	136	1	—	1

Summary—(continued).

SCOTLAND—	PAGE	Fellows.	Associates.	Total.
Paisley	136	—	1	1
Perth	136	1	—	1
Peterhead	136	3	1	4
Port Glasgow	137	2	—	2
Rothsay	137	1	—	1
Stewarton	137	1	—	1
Tain	137	2	—	2
IRELAND—				
Belfast	138	1	3	4
Cork	138	1	1	2
Dublin	138	3	3	6
AUSTRALIA—				
Adelaide	139	5	2	7
Ballarat	139	—	1	1
Brisbane	139	1	—	1
Melbourne	140	*19	20	39
Perth	142	1	—	1
Sydney	142	7	—	7
Toorak	143	1	—	1
CANADA—				
Toronto	143	1	1	2
EAST AFRICA—				
Beira	143	—	1	1
GIBRALTAR	143	1	—	1
INDIA—				
Bombay	143	2	—	2
Calcutta	143	4	4	8
Calicut	144	—	1	1
Colombo	144	1	2	3
Madras	144	—	2	2
MAURITIUS—				
Curepipe	145	1	—	1
NEW ZEALAND—				
Auckland	145	3	2	5
Wellington	145	1	1	2
SOUTH AFRICA—				
Bloufontein	146	—	1	1
Bulawayo	146	2	2	4
Cape Town	146	*11	2	13
Durban	147	3	—	3

* Including 1 Honorary Member.

Summary—(continued).

	PAGE	Fellcws.	Associates.	Total.
SOUTH AFRICA—				
East London	148	1	—	1
Johannesburg	148	16	2	18
Kimberley	149	4	2	6
Pietermaritzburg	149	3	3	6
Port Elizabeth	150	1	2	3
SOUTH AMERICA—				
Puerto Cabella	150	1	—	1
Valparaiso	150	—	1	1
STRAITS SETTLEMENTS—				
Singapore	150	—	1	1
UNITED STATES—				
New York	151	—	3	3
San Francisco	151	—	1	1
WEST INDIES—				
Kingston	151	1	3	4
LIST OF STUDENTS	152	—	—	330

Memorandum of Association

OF THE

SOCIETY OF ACCOUNTANTS AND AUDITORS.

1. The name of the Society is "THE SOCIETY of ACCOUNTANTS AND AUDITORS."
2. The registered office of the society will be situate in England.
3. The objects for which the society is established, are:—
 - (a) To provide a central organization for Accountants and Auditors, and generally to do all such things as from time to time may be necessary to elevate the status, and procure the advancement of the interests of the profession.
 - (b) To provide for the better definition and protection of the profession by a system of examinations and the issue of certificates.
 - (c) To promote and foster in commercial circles a higher sense of the importance of systematic and correct Accounts, and to encourage a greater degree of efficiency in those engaged in book-keeping.
 - (d) To provide opportunities for intercourse amongst the members, and to give facilities for the reading of papers, the delivery of lectures, and for the acquisition and dissemination, by other means, of useful information connected with the profession, and to encourage improved methods of book-keeping.
 - (e) To watch over, promote, and protect the mutual interests of its members.
 - (f) To assist necessitous members, and the widows and children or any other dependent kindred of deceased members, to act as treasurer and distributor of any benevolent fund or funds which

may be contributed by members or others for these purposes or any of them, and subject to the provisions of clause 4 (prohibiting payments being made to members) to make any contribution out of the surplus assets or income of the society from time to time to any such benevolent fund or funds.

- (g) To purchase, have, hold, and dispose of, subject to the provisions of the 21st section of the Companies Act, 1862, any buildings to be used as an institute, college or lecture rooms, or any other property, real or personal, for the advancement of the above objects or any of them.
- (h) To apply, petition for, or promote any Act of Parliament, Royal Charter, or other authority with the view of the attainment of the above objects or any of them.
- (i) To do all such other lawful things as are incidental or conducive to the attainment of the above objects or any of them.

4. The income and property of the society whencesoever derived, shall be applied solely towards the promotion of the objects of the society as set forth in this Memorandum of Association, and no portion thereof shall be paid or transferred directly or indirectly by way of dividend, bonus, or otherwise howsoever, by way of profit to the members of the society, provided that nothing herein shall prevent the payment in good faith or remuneration to any officers or servants of the society, or to any member of the society or other person in return for any services actually rendered to the society, nor prevent the payment of interest at a rate not exceeding five per cent. on money borrowed from any member of the society.

5. The 4th paragraph of this Memorandum is a condition on which a licence is granted by the Board of Trade to the society in pursuance of Section 23 of the Companies Act, 1867.

6. If any member of the society pays or receives any dividend, bonus, or other profit, in contravention of

the terms of the 4th paragraph of this Memorandum, his liability shall be unlimited.

7. Every member of the society undertakes to contribute to the assets of the society in the event of the same being wound up, during the time that he is a member, or within one year afterwards, for payment of the debts and liabilities of the society, contracted before the time at which he ceases to be a member, and of the costs, charges, and expenses of winding up the same, and for the adjustment of the rights of the contributories, amongst themselves, such amount as may be required, not exceeding £1, or in case of his liability becoming unlimited (as provided in clause 6 hereof), such other amount as may be required in pursuance of the last preceding paragraph of this Memorandum.

8. If upon the winding up or dissolution of the society there remains after the satisfaction of all its debts and liabilities any property whatsoever, the same shall not be paid to or distributed among the members of the society, but shall be given or transferred to some other institution or institutions, having objects similar to the objects of this society, to be determined by the members of the society, at or before the time of dissolution, or in default thereof, by such Judge of the High Court of Justice, as may have or acquire jurisdiction in the matter.

9. True accounts shall be kept of the sums of money received and expended by the society, and the matter in respect of which such receipt and expenditure takes place, and of the property, credits, and liabilities of the society, and subject to any reasonable restrictions as to the time and manner of inspecting the same that may be imposed in accordance with the regulations of the society, for the time being, shall be open to the inspection of the members. Once at least in every year the accounts of the society shall be examined and the correctness of the balance-sheet ascertained by one or more properly qualified auditor or auditors.

Articles of Association

OF THE

SOCIETY OF ACCOUNTANTS AND AUDITORS.

INTERPRETATION.

In the interpretation of these presents the following words and expressions have the following meaning, unless excluded by the subject or context:—

- (a) "The Society" means the Society of Accountants and Auditors.
- (b) "The United Kingdom" means The United Kingdom of Great Britain and Ireland.
- (c) "The Statutes" means and includes The Companies Act, 1862 to 1883, and any and every other Act from time to time in force necessarily affecting the society.
- (d) "These Presents" means and includes the Memorandum of Association of the Society and these Articles of Association and the regulations of the society from time to time in force, and shall form the statutes of the society.
- (e) "Special Resolution" means a special resolution of the society passed in accordance with section 51 of the Companies Act, 1862.
- (f) "The Profession" means the profession or business of Accountants.
- (g) "London Members" means all members of the society dwelling or having offices within a circle having a radius of 10 miles from Charing Cross.
- (h) "Provincial Members" means all members who are not London members.

- (i) "Month" means a calendar month.
- (j) Words importing the singular number only include the plural number.
- (k) Words importing the plural number only include the singular number.

Art. 1. The society for the purposes of registration is declared to consist of an unlimited number of members.

Art. 2. These articles shall be construed with reference to the provisions of the Companies Acts, 1862 to 1883, and terms used shall be taken as having the same respective meanings as they have when used in those Acts.

Art. 3. The society is established for the purposes expressed in the Memorandum of Association.

I.—QUALIFICATION AND ADMISSION OF MEMBERS.

Art. 4. The members of the society shall consist of four classes, viz.: Honorary Members, Fellows, Associates, and Students. Every person shall, subject to the following regulations, be eligible as a member.

Art. 5. No person (except as provided by these presents) shall be eligible for admission as a Fellow of the society unless he has shewn to the satisfaction of the council that he has been continuously in public practice as an accountant, either as a partner or otherwise, in the United Kingdom, the empire of India, or any colony or dependency of the United Kingdom, since December 31st, 1885, or has passed the examination for the admission of Associates hereinafter mentioned.

Art. 6. No person (except as provided by these presents) shall be eligible for admission as an Associate of the society who is not at the date of his application a principal clerk in an accountant's office, or an accountant in the employ of the Government, or of a banker, corporation, public body, or limited company.

and who has not passed such an examination or examinations, as the council may from time to time, by bye-law or otherwise, determine.

Art. 7. No person shall be eligible for admission as a Student who is not at the date of his application a clerk in the employ of a public accountant, and has passed such an examination as the council shall from time to time, by bye-law or otherwise, direct.

Art. 8. Applicants for examination as Associates and Students, shall pay such fees as the council shall, by bye-law, from time to time direct. The council may from time to time by bye-law determine that service under articles or indentures of apprenticeship with a person or firm exercising the profession or business of an Accountant shall be a condition precedent to any examination or examinations, and also for a preliminary examination prior to the commencement of service under such articles or indentures, and may likewise prescribe the minimum period or periods of service, and make such other regulations in respect thereof as to it shall seem reasonable.

Art. 9. Any person eligible for admission as a Fellow of the society may be admitted as an Associate of the society. Any person who has been admitted as a Student may, if duly qualified, become an Associate on paying the additional fee and passing the further examinations required by these presents or the bye-laws from time to time of the society. Any person who has become an Associate, either by original admission or by rising from a Student may, if duly qualified, become a Fellow on paying the additional fees.

Art. 10. All applications for admission to the society shall be made to the council in the form of Schedule A hereto annexed, and must be accompanied by a written recommendation in the form of Schedule B hereto annexed, and in the case of an application for admission as a Fellow such recommendation must be signed by at least three Fellows of the society, and in case of an application for admission as an Associate or

Student must be signed by at least two Fellows or Associates of the society. The council shall at their discretion (subject only to these Articles and to the bye-laws for the time being in force) determine as to the admission of the applicants.

Art. 11. Every member shall be entitled to a certificate of admission. Certificates of admission to the ranks of Fellows, Associates and Students, shall be in the form of Schedule C hereto annexed.

Art. 12. Every member of the society shall, upon applying for admission, sign the engagement to observe these presents and the rules and regulations of the Society for the time being in force, as set forth in the form of application for admission.

Art. 13. It shall be competent for any duly constituted meeting of the council, at which not less than one-half the members thereof shall be present, by the votes of three-fourths at least of the whole number present, in special cases to admit persons either as Fellows or Associates, who may not be eligible under the foregoing regulations, and it shall be in the absolute discretion of such meeting to decide whether the case before it is special or not. Provided always that the persons seeking to be so elected shall make application to the council, accompanied by the proper written recommendation, in the forms in Schedules A and B hereto.

Art. 13A. That it shall be competent for any duly constituted meeting of the council, at which not less than one-half the members thereof shall be present, by the votes of three-fourths at least of the whole number present, to elect any person or persons who are, or have been, practising public accountants to be an honorary member or honorary members of the society, and that notwithstanding that such person or persons may not be eligible under the foregoing regulations to be admitted as a Fellow, Associate, or Student of the society. Honorary members of the society shall not be liable or

be called upon to pay any fee or sum on admission as an honorary member, or to pay any annual subscription to the society, provided always that every honorary member shall sign an engagement or undertaking to observe these presents and the rules and regulations of the society for the time being in force and applicable to honorary members.

Art. 14. Anyone ceasing by death or otherwise to be a member of the society shall not, nor shall his representatives, have any claim upon or interest in the funds of the society; but this article shall be without prejudice to the rights of the society to claim from his estate any arrears of subscription or other sums due from him to the society at the time of his ceasing to be a member.

Art. 15. Every member shall from time to time notify to the secretary a place of business or residence in the United Kingdom to be registered as his place of address, and the place so from time to time registered shall for the purposes of the statutes and these presents be deemed his place of residence.

Art. 16. If any member shall fail to give such place of address in the United Kingdom he shall not be entitled to receive notice of any of the general meetings or other proceedings of the society, and no meetings or other proceedings shall be invalidated by reason of his not having received such notice as aforesaid.

Art. 17. Certificates may be granted by the council after examination for proficiency in Book-keeping without conferring rights of membership.

Art. 18. The secretary shall allow, between the hours of ten in the forenoon and twelve at noon, such inspection of the register of members or other register as is provided by the statutes, and such inspection of the books as is provided for by clause 9 of the Memorandum of Association, but so that any member or other person, before inspecting any such register or books, sign his name in a book kept for this purpose;

but shall not, without the express authority of the council, allow any other inspection of the records, books or papers.

Art. 19. All records, books and papers, shall at all times be open to the inspection of members of the council.

Art. 20. Persons admitted as Fellows without first becoming Associates, shall pay on admission the sum of £5 5s., and Associates admitted as Fellows shall pay the sum of £2 2s.

Art. 21. Persons admitted as Associates without first becoming Students, shall pay on admission the sum of £3 3s., and Students admitted as Associates shall pay the sum of £2 2s.

Art. 22. Persons admitted as Students shall pay on admission the sum of £1 1s.

II.—ANNUAL SUBSCRIPTIONS.

Art. 23. Fellows shall pay a yearly subscription of £2 2s., Associates a yearly subscription of £1 1s., and Students a yearly subscription of 10s. 6d. Provided that any member who shall not during any part of a year have practised the profession of an Accountant or Auditor in Great Britain or Ireland, or been interested in any such business carried on in Great Britain or Ireland, and shall not have been resident in Great Britain or Ireland during any part of such year, except as a temporary visitor, shall only be liable to pay one-half the usual subscription for such year.

Art. 24. A year's subscription shall be payable on admission, unless the day of admission be later than 30th June, when only a half-year's subscription shall be so payable, and a year's subscription shall also be payable on the 1st day of January in each year after admission.

Art. 25. Each Associate on being admitted as a Fellow shall pay £1 1s., and each Student on being

admitted as an Associate shall pay 10s. 6d. as the balance of the yearly subscription for the year current at the time of admission.

III.—RETIREMENT FROM OR FORFEITURE OF MEMBERSHIP.

Art. 26. Any member may resign on giving notice to the council, but shall pay prior to such notice any subscription due from him.

Art. 27. Any member shall *ipso facto* cease to be a Member in the event of his annual subscription being in arrear for six months from the date of the same becoming payable, but shall nevertheless be liable to pay the amount of such year's subscription, and any other arrears of subscription or other sums due by him to the society, and shall be liable otherwise as a member. The council shall have power, upon application in special cases, to suspend the operation of this clause.

Art. 28. If any member shall become bankrupt, or shall either individually or as a partner in a firm make or agree to make any assignment for the benefit of his creditors, or shall pay or propose to pay any composition to his creditors, or shall enter into any assignment by way of trust for his creditors, or execute any similar deed or agreement, or shall take or attempt to take the benefit of any statutory provision for arrangement with his creditors, he shall cease to be a member, but at the discretion of the council he may be reinstated with or without new entrance fee or subscription.

Art. 29. If any Member shall be accused of dishonourable conduct either before or after his admission in the profession, upon grounds which the council after investigation shall deem sufficient to warrant his expulsion from the society, the council shall—and if he shall be accused on the like grounds of conduct prejudicially affecting his professional status or the reputation of the society the council may—convene a special meeting of the council (of which meeting such member

shall have fourteen days' previous notice sent to his last registered address through the Post Office), and such member may by a vote of two-thirds of the members of the council present at such special meeting be excluded or otherwise dealt with as they may think fit, but any such decision may be at any time revoked or modified by the council at a like meeting by such a majority as aforesaid, subject to such terms and conditions (if any) as the council may think fit.

IV.—ANNUAL LIST OF MEMBERS.

Art. 30. The council shall publish an annual List of Members which shall also contain the regulations of the Society for the time being in force; the bye-laws as to examinations for the time being in force; lists of the council and officers; and such other matters as the council shall consider it expedient to publish therein, and copies may be sold at such reasonable price as the council shall determine to non-members, but each member shall be entitled to a copy free of charge.

V.—OFFICERS.

Art. 31. There shall be the following officers of the society, namely: A president, vice-president, a council consisting of not more than thirty ordinary members, a secretary, two auditors, solicitors, examiners and assistant examiners.

VI.—OFFICE.

Art. 32. The principal management and general superintendence of the business of the society shall be in the City of London or in Middlesex, and there may be such branches or agencies elsewhere as the council from time to time appoint.

VII.—COUNCIL.

Art. 33. The council shall be elected from among the hon. members, fellows and associates of the society, and

one-third of the council shall be London members and two-thirds shall be provincial members.

Art. 34. At all meetings of the council, the president, and in his absence the vice-president, shall be chairman, and in the absence of both, the chairman shall be elected from among those present.

Art. 35. Every question at a council shall be determined by a majority of the votes of the members of council personally present, every member of council having one vote, and in case of equality of votes, the chairman shall have a casting vote in addition to his original vote as a member of the council.

Art. 36. Minutes of the proceedings of every council and of the attendance of the members of council thereat respectively, shall thereat, or with all convenient speed thereafter, be recorded by a secretary in a book kept for that purpose, and be signed by the chairman of the meeting, at which they are read.

Art. 37. Every such minute, when so recorded and signed, shall in the absence of proof of error therein, be considered a correct record and an original proceeding.

Art. 38. At the first meeting of the council after each annual general meeting the members of the council then present shall choose one of their number to act as president, and another to act as vice-president, for the year following such choice, and until their successors are appointed, and any vacancy in those offices may be filled up for the current year in like manner at a meeting of council, to be held immediately after the occurrence of such vacancy, of which meeting special notice shall be given to all the members of the council.

Art. 39. The vacancies in the council shall be from time to time filled up by the society in general meeting, but the members of the council may act and exercise all their powers notwithstanding that there are not the proportions above-named of London and provincial members, or that there is or are any vacancy or vacancies not for the time being filled up.

Art. 40. The society may by ordinary resolution at any general meeting remove a member of the council from his office (fourteen days' notice having been given to such member), and thereupon he shall cease to be a member of the council. The society may by ordinary resolution appoint another duly qualified person to be a member of the council in his stead.

Art. 41. In case there shall be one or more occasional vacancies in the number of the members of the council which the members of the council think it desirable to fill up, without waiting for a general meeting of the society to be held, they may fill up the same, but the members of the council so appointed shall hold office only until the next meeting of the society, and the council may, if they think fit, as soon as reasonably practicable, summon a general meeting to decide on the filling up of such vacancies, or may defer the same until the next ordinary general meeting.

Art. 42. At the ordinary meeting in every year, one-third of the members of the council, or if their number is not a multiple of three, the next lower number thereto, shall retire from office, and the meeting may re-elect them if qualified, or elect qualified members to supply their places, but in the retiring and election of members of the council, the proportion of one-third of London, and two-thirds of provincial members shall be maintained.

Art. 43. The rotation for the retirement of the members of the council shall be determined by agreement among themselves, or failing agreement, the members of the council to retire shall be selected by ballot, and after the first full rotation the one-third who have been longest in office since their last election shall retire.

Art. 44. Whenever any question arises as to the retirement in rotation of any member of council, it shall be decided by the council.

Art. 45. Retiring members of council shall be eligible for re-election.

Art. 46. The council may determine the quorum necessary for the transaction of its business. Until otherwise determined, six members of the council shall be a quorum.

Art. 47. The council shall hold at least three meetings in every year.

Art. 48. Members of council shall only be responsible for the acts they may themselves have done or joined in.

Art. 49. A member, not being a retiring member of council, shall not, unless recommended by the council for election, be qualified to be elected a member of council, unless he give to the secretary, or leave at the office, not less than fourteen days nor more than two months before the day for election, notice in writing under his hand of his willingness to be elected a member of council.

Art. 50. Every member of council shall vacate his office on ceasing to be a member of the society, or becoming bankrupt, or suspending payment, or compounding with his creditors, or being found lunatic.

Art. 51. Any member of council, either individually or as a member of a partnership, company, or corporation, may, subject always to clauses 4 and 6 of the Memorandum of Association, be interested in any operation, undertaking, or business, in which the society is interested, provided the nature and extent of such interest be disclosed to the council, and may be appointed to any office under the society with or without any remuneration.

Art. 52. No member of council shall be disqualified to act as such by reason of his being so interested, employed or appointed, but he shall not vote on any matters relating to any operation, undertaking or business in which he is interested, either individually or as a member of a partnership, or as a director or officer of any company or corporation.

Art. 53. All acts done by any meeting of the council or of any committee of council, or by any member of council or their agents, shall, notwithstanding that it shall be afterwards discovered that there was some defect in the appointment of any such member of council or persons, or that they or any of them were not qualified at the time of their appointment or had become disqualified, be as valid as if such person had been duly appointed and was qualified to be a member of council or agent.

Art. 54. A member of council may, at any time, give notice in writing of his wish to resign to the council, and on the acceptance of his resignation by the council, but not before, his office shall be vacant. A member of council who shall retire under this article shall not thereby be disqualified from being at any time thereafter re-elected.

VIII.—DUTIES AND POWERS OF THE COUNCIL.

Art. 55. The council shall, subject to the control of general meetings (but not so as to render invalid any act done by the council before the resolution of a general meeting), conduct and manage all the business and affairs of the society, exercise all the powers, authorities and discretions of the society, obtain all such concessions, grants, and legislative acts, and authorisations, from any government or authority, enter into such contracts and do all such other things as may be necessary for carrying on the business of the society, except only such of them as under the statutes and these presents are expressly directed to be exercised by general meetings, and (without in any way prejudicing or limiting the extent of such general power) shall have the following special powers and duties:—

- (a) They may bring before a general meeting of the society any matters which they consider material to the society, or its objects or interests, as

defined in the Memorandum of Association, or which appear to them to effect the interests of the profession, and make any recommendations in relation thereto.

- (b) They may take cognisance of any matter which may be brought before them affecting the society, or the conduct of any of its members as affecting his professional status or the reputation of the society.
- (c) They may, subject to the conditions herein contained, appoint, remove or suspend the members of any committee or committees, or the examiners, solicitors, or bankers, and other officers, on such terms and conditions as they shall think fit and agree on, and fix such securities (if any) to be taken from any of the officials of the company for the faithful discharge of their duties.
- (d) In case of the absence of the secretary, or of his inability to act, they may in like manner appoint any person to act in his stead, and such person may temporarily exercise all the duties of the secretary.
- (e) They may from time to time appoint any committee, or any person or persons to be the agent or representative of the society in any country or place, with such powers, upon such terms, and with such remuneration as they shall think fit, and may from time to time remove any such committee, agent, or representative.
- (f) They and any committee may from time to time delegate to any agent, or representative, servant, or officer, all or any of the powers and authorities of the council and such committee respectively, and may from time to time remove such agent or official.
- (g) They may ascertain, agree, and pay all expenses of forming and bringing out the society, which they may deem advisable, or of any other society

not being a society for the purposes of trade or profit, promoted, founded, or brought out wholly or partially by it, and may enter into contracts for that purpose.

- (h) They may, with the sanction of a general meeting, raise any loan or loans in any manner, upon any security, and on any terms authorised by such meeting, and issue any debentures to secure the same, and any debentures may be made payable to bearer, and may have coupons attached representing the interest payable in respect thereof.
- (i) They may, subject to the rules and regulations for the time being in force, do all other things that they consider conducive to the interest or good management of the society or the promotion of its objects.

Art. 56. The registered office shall be at such place in the City of London or County of Middlesex as the council may from time to time appoint.

IX.—THE COMMITTEES.

Art. 57. The council may appoint from among their own members, a committee or committees, who shall have authority, subject to the directions and in accordance with the principles laid down from time to time by the council, to exercise the powers of the council, except only such as the council may by resolution prohibit them from exercising. The minutes of all committees shall be reported to the next meeting of the council. The president and vice-president of the council shall be *ex-officio* members of all committees.

Art. 58. Any occasional vacancy in any such committee or committees may be filled up by the council by the appointment of a qualified person who shall, in all respects, stand in the place of his predecessor. The continuing members of such committee or committees

may act, notwithstanding any vacancy or vacancies in their respective committees.

Art. 59. Every committee appointed shall remain in office until the first meeting of the council after a period of one year from the appointment thereof.

Art. 60. If any member of a committee cease to be a member of the council, he shall thereupon cease to be a member of the committee.

Art. 61. The council at the meeting at which any committee or committees cease to remain in office, may appoint a new committee or committees, and may appoint all or any of the members of the previous committee or committees thereto if they be still qualified. If no appointment of a new committee shall be made, the committee retiring shall, unless otherwise determined by the council, remain in office until a new committee is appointed by the council, which may be done at a meeting of the council.

Art. 62. The number of members of any committee, having power to authorise any expenditure, shall (subject to alteration by general meeting) not be less than six, nor exceed eight, and the quorum shall be three members personally present. The number of members and the quorum of any other committee shall be fixed by the council. The qualification of a member of any committee shall be his being a member of the Council.

Art. 63. Without prejudice to the extent of the general powers which the council is authorised to confer on any committee or committees, the council shall have full power to delegate the following special powers and duties, and every committee shall be bound to obey and to carry into effect the resolutions of the council, and to report to the council any matters which it considers material to the society, or its objects or interests as defined in the Memorandum of Association, or which appear to it to affect the interests of the profession, and make any recommendations in relation thereto.

- (a) Power to regulate by bye-laws or otherwise the examinations of candidates for admission as associates and students (or as herein provided for book-keepers), and to hold examinations for the same, at such times and places, and in such manner as it may think fit, and to appoint examiners and assistant examiners with remuneration to conduct such examination.
- (b) Power to superintend the publication of the Society's annual list of members.
- (c) Power to appoint all servants and officers necessary for carrying on the business of the society, other than those whose appointment is hereinbefore given to the council, upon such terms and with such remuneration as it shall think fit, and from time to time to remove such servant or officers.
- (d) Power to carry out, subject to the provisions of the 21st section of the Companies Act, 1862, the purchase, hiring, sale and mortgage, letting, and other disposition of any real or personal property for or on behalf of the society which has been authorised by a resolution of the council.
- (e) Power to use the seal of company.
- (f) Power to receive all incomings and pay all outgoings, and to have the superintendence of the disposition of the funds and property of or administered by the society.

X.—COUNCILS AND COMMITTEES.

Art. 64. Councils and committees shall be held at such times as the members of the council or the committee shall think fit.

Art. 65. All meetings of the members of council and committees shall be held in London, or at such place as the council shall from time to time appoint.

Art. 66. A council meeting or a meeting of a committee shall, at any time, be called by the secretary at the request of the president or vice-president, or of three members of the council or the committee as the case may be, on giving two days' notice to the members of council, or of the committee as the case may be.

Art. 67. A council meeting or a meeting of a committee may adjourn at pleasure, for such time and to such place as the members of the council or committee present may determine.

Art. 68. The procedure of the council shall be regulated so far as the standing orders of the council determine, by their standing orders, and in other respects as the members of the council present think fit.

Art. 69. The committees, so nearly as circumstances permit, shall conduct their business in a similar manner to that adopted by meetings of the council, and may make standing orders accordingly.

Art. 70. Whenever a committee does any act which the council is authorised by these presents to do, such committee shall do it in its own name, and not in the name of the council, but may refer to the powers herein given to it to act on behalf of the council.

Art. 71. A committee may from time to time elect a chairman (and, if they think fit, a vice-chairman), for a year or for any less period.

XI.—MEMBERS OF COUNCIL, TRUSTEES, AND OFFICERS.

Art. 72. When the council think fit there shall be such and so many trustees for any of the purposes of the society as the council determine, and they shall be appointed and removed by the council, and have such remuneration, powers and indemnities, and perform such duties, and be subject to such regulations as the council determine. Members may be appointed as trustees.

Art. 73. The members of council, members of the executive committee or other committees, trustees,

auditors, secretary, and other officers, shall be indemnified by the society from all losses and expenses incurred by them in or about the discharge of their respective duties, except such as happen from their own respective wilful act or default.

Art. 74. The council may pay any committee, agent, solicitor, or officer of the society, by percentage or other commission, whether calculated on the whole or any part of the income or on special transactions.

Art. 75. No member of council, trustee, or officer, shall be liable for any other member of council, trustee, or officer, or for joining in any receipt or other act for conformity, or for any loss or expense happening to the company, or to any other person, arising out of acts or proceedings of the company, unless such loss or expense happen from his own wilful act or default.

Art. 76. The accounts of any trustee or officer may be settled and allowed, or disallowed, either wholly or in part, by the council. A trustee or other officer becoming bankrupt, or publicly compounding with his creditors, shall thereupon be disqualified from acting as, and shall cease to be, an officer. Provided that until an entry of the disqualification be made on the minutes of the council, his acts in his office shall be as effectual as if he had acted as a qualified officer.

XII.—SECRETARY.

Art. 77. There shall be a permanent secretary of the society, and on the death or retirement of the secretary, or on his becoming bankrupt, or being removed by vote of a general meeting and on every subsequent vacancy the secretary shall be elected from among the members of the society by the council.

Art. 78. The secretary shall, under the control of the council and committees, conduct all the correspondence of the society and the council and of the committees, attend all their meetings, keep a correct record of their proceedings, and see that the applications

for admission and the recommendations accompanying the same are in the form prescribed by these presents, and that all the notices required by these presents are duly sent to the members of the society and of the council.

XIII.—AUDITORS.

Art. 79. The society at each annual general meeting shall elect two auditors from amongst the fellows and associates, one of whom shall be a London member, and the other of whom shall be a Provincial member.

Art. 80. The auditors shall retire from office at each annual general meeting, and shall be eligible for re-election.

Art. 81. No person shall be eligible as an auditor who is interested otherwise than as a member of the society in any transaction thereof.

Art. 82. The remuneration of the auditors shall be fixed by the meeting at which they are appointed, and they shall audit the accounts of the society, according to the statutes and these presents.

Art. 83. At least twenty-one days before the day for every ordinary meeting there shall be delivered by the council to the auditors the yearly accounts and balance sheet to be produced to the meeting, and the auditors shall receive and examine the same, and shall personally inspect the securities of the society.

Art. 84. Within seven days after the receipt of the accounts and balance-sheet, the auditors shall either confirm them, or if they do not see proper to confirm them, shall report specially thereon, and shall deliver to the council their accounts and balance sheet, with a report which shall state the result of their inspection of the securities.

Art. 85. Seven clear days at least before every ordinary meeting, a printed copy of the accounts and balance sheet audited, and of the auditors' report shall be sent by post or otherwise from the council to every member according to his registered address.

Art. 86. At every ordinary meeting the auditors' report shall be read to the meeting with the report of the council.

Art. 87. No person, other than a retiring auditor, shall be eligible for election as an auditor, unless notice in writing be given to the secretary not less than fourteen days, nor more than two months, before the day for election, by some member qualified to vote for such election, of his intention to propose such person for election.

XIV.—EXAMINERS.

Art. 88. Fellows and associates shall be eligible for the offices of examiners and assistant examiners.

XV.—FINANCIAL.

Art. 89. The funds of the society shall, subject to the provisions of the Memorandum of Association, be applied in the defraying current expenses, and, subject to the directions of the council, in purchasing buildings, and renting and in furnishing suitable premises for the use of the society, and to such other purposes as shall be approved by the council, with a view to the promotion of its objects or any of them.

Art. 90. The examiners, assistant examiners and secretary shall receive such salary as the council shall from time to time determine.

Art. 91. No person, except the council and committees and persons duly authorised by them, and acting within the limits of the authority so conferred, shall have authority to give receipts for moneys or otherwise, or to sign any cheque or to enter into any contract, so as to impose thereby any liability on the society or otherwise to pledge the credit of the society.

Art. 92. No payment exceeding £2 in amount shall be made except by cheque, signed by not less than two members of the council, one of whom shall be the

president, vice-president, or chairman of the finance committee, and the secretary.

Art. 93. Every account of the council, and of any committee, when audited and approved by a general meeting, shall be conclusive, except as regards any errors discovered therein within two months next after the approval thereof.

Art. 94. Errors discovered within that period shall be forthwith corrected, and the said account shall at the end of such period be conclusive.

XVI.—RESERVE FUND.

Art. 95. The council may, from time to time, reserve or set apart out of the moneys of the society, such sums as, in their judgment, are necessary or expedient, to be at the discretion of the council applied in providing against losses on leasehold or other property subject to depreciation, or to meet claims on or liabilities of the society, or to be used as a sinking fund to pay off debentures or incumbrances of the society, or for any other purpose of the society; but no part of the reserve fund shall be employed in carrying on the current business of the society, except in pursuance of an unanimous resolution of the members present at a meeting of the council, unless and until the claims, liabilities, debentures and incumbrances, in respect of which, or the other purposes for which such reserve fund was set apart, shall have been fully discharged, satisfied or ended.

XVII.—INVESTMENT OF MONEYS.

Art. 96. All moneys carried to the reserve fund, and all other moneys of the society not immediately applicable for any payment to be made by the society, may be invested by the council on such government, or state, British or foreign, or real, or other securities or investments as the council from time to time think proper.

Art. 97. In any case where the council think fit, investments may be made in the names of the trustees, instead of in the name of the society.

XVIII.—MEETINGS OF THE SOCIETY.

Art. 98. The society shall hold its ordinary general meetings in London in the month of May in each year, for the purpose of transacting the business of the society, the election of council and auditors for the following year, and for receiving the accounts of the past year with the auditors' confirmation or report, and also report from the council on the past year's transactions and accounts, as well as for the discussion of questions incidental to the profession.

Art. 99. It shall be competent for members to tender to the council written papers on such questions, and if the council think fit such papers may after the conclusion of the general business of the society be read and discussed at such general meeting.

Art. 100. Any member wishing to bring before the annual general meeting any motion not relating to the business mentioned in Article 104, shall give notice of such motion to the council not less than twenty-one days before the 1st day of May, and no such motion shall come before the meeting unless such notice has been given, or unless the council shall see fit to dispense with this rule in any particular case.

Art. 101. The secretary shall, in the case of an annual general meeting, send with the notice of the meeting, a copy of the annual report and statement of accounts, and a list of the persons nominated for election as members of the council, or as auditors, and any motion of which notice has been given as mentioned in the last preceding rule, to each member at his registered address, mentioning the day, place, and hour of meeting, and stating in the case of special general meetings, the purpose of the meeting, but the non-receipt of such

notice by any member shall not invalidate the proceedings at any meeting.

Art. 102. An extraordinary meeting may, at any time be called by the council of their own accord, and shall be called by the council whenever a requisition of any number of members, not less than one-tenth in number, and stating fully the object of the meeting, and signed by the requisitionists, is delivered to the secretary, or left at the office for the council.

Art. 103. Whenever the council neglect for twenty-one days after the delivery of any such requisition to call a meeting in accordance therewith, the requisitionists, or a like number of members, may call the meeting.

Art. 104. Every extraordinary general meeting shall be held in the City of London or in the County of Middlesex.

Art. 105. The council calling any general meeting, and the members calling any extraordinary general meeting, shall respectively give at least seven days' and not more than twenty-one days' notice of the meeting, but the non-receipt of any notice by any member, whether by reason of his not having any registered place of address in the United Kingdom, or otherwise, shall not invalidate the proceedings at any general meeting.

Art. 106. The notice calling a general meeting shall be reckoned exclusive of the day of giving the notice, but inclusive of the day of the meeting.

Art. 107. No business shall be transacted at a general meeting, except such as has been specified in the notice convening it, and except in the case of an ordinary meeting, the matters specially hereinafter mentioned.

Art. 108. In every case in which by these presents notice of any business to be transacted at a general meeting is to be given, the circular shall particularise the business.

XIX.—PROCEEDINGS AT GENERAL MEETINGS.

Art. 109. At all meetings of the society the president of the council for the time being, and in his absence the vice-president of the council, shall be chairman, and in the absence of both, the chairman shall be one of the council elected by the members of the council present. In case none of the council shall be present or willing to take the chair, the chairman shall be elected from among the members present.

Art. 110. At each annual general meeting unless one-tenth of the members are present personally or by proxy or unless at least fifteen members are present personally within half-an-hour after the time appointed for the meeting, the meeting shall stand adjourned for a fortnight, to be then held at the same time and place, and so from time to time until there shall be a sufficient number of members present personally or by proxy, when the meeting shall proceed to business. At each extraordinary general meeting, unless one-tenth of the members are present personally or by proxy, or unless at least fifteen members are present personally within half-an-hour after the time appointed for the meeting, the meeting shall be thereupon and thereby dissolved.

Art. 111. The chairman of any meeting may, with the consent of the meeting, adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. No notice need be given of any adjourned meeting unless it is so directed in the resolution for adjournment.

Art. 112. At every general meeting at which any member of council retires from office, he shall remain in office until the dissolution of the meeting, when, unless re-elected, he shall retire from office.

Art. 113. The first business at every general meeting after the chair is taken shall be the reading of the minutes

of the then last general meeting; and if the minutes do not appear to the meeting to have been signed according to the statutes or these presents, they shall, on being found or made correct, be signed by the chairman of the meeting at which they are read.

Art. 114. Subject to a poll being demanded as herein-after mentioned, every question to be decided by any general meeting, unless resolved on without a dissentient, and, in case it shall not be otherwise laid down by the statutes, shall be decided by a simple majority of the members personally present thereat, and qualified according to these presents to vote, by way of show of hands.

Art. 115. At any general meeting (unless a poll on any resolution thereof be, immediately on the declaration by the chairman of the meeting of the result of the show of hands thereon, demanded by at least three members, and also before the dissolution or adjournment of the meeting, by a written requisition, signed in person or by proxy by at least one-tenth of the members of the society for the time being, and delivered to the chairman or secretary), a declaration by the chairman that a resolution is carried, and an entry to that effect in the minutes of the proceedings of the meetings shall be sufficient evidence of the fact so declared, without proof of number or proportion of the votes given for or against the resolution. Provided always that no poll shall be taken as to the election of the chairman, the appointment of scrutineers, or the adjournment of a meeting, and notwithstanding a demand for a poll, the meeting shall continue for the transaction of other business in respect of which a poll has not been demanded. The members demanding a poll may nominate three members to act as scrutineers on their behalf.

Art. 116. On a poll being demanded the chairman shall forthwith reduce the resolution or amendments on which the poll is to be taken into writing, and voting papers containing such resolutions or amendments shall be issued by the council within seven days after the

meeting, and shall be returned so as to be received by the council within fourteen days after the meeting, and the result of the poll shall be deemed the resolution of the general meeting at which the poll was demanded.

Art. 117. In case of equality of votes the chairman shall have a casting vote in addition to his vote as a member.

XX.—VOTING AT GENERAL MEETINGS.

Art. 118. Every member being an honorary member, fellow, or associate of the society, shall have one vote at every general meeting.

Art. 119. A member qualified to vote being personally present at any general meeting may decline to vote on any question thereat, but shall not, by so declining, be considered absent from the meeting; nor shall his presence invalidate any proxy duly given by him, except as regards any question on which he may vote in person.

Art. 120. A member entitled to vote may, from time to time, appoint any other member as his proxy in voting at any poll.

Art. 121. Every instrument of proxy shall be in writing, in or according to the following form, or as near thereto as circumstances will admit, and shall be signed by the appointor, and deposited at the office at least forty-eight hours before the time for holding the general meeting whereat it is to be acted on:—

“ I () a member of ‘The Society of Accountants and Auditors,’ hereby appoint (C.D.) or in his absence (E.F.), both members of the society, to act as my proxy at the general meeting of the society to be holden on the day of 18 , and at every adjournment thereof.
 “As witness my hand this day of , 18 .
 “ (Signed) .”

And every such instrument of proxy shall be duly stamped.

Art. 122. No member shall be entitled to be present at or vote at any general meeting who is not an hon. member, fellow, or associate, or who is in arrear with any subscription or sum payable by him to the society.

Art. 123. No objection shall be made to the validity of any vote except at the meeting or poll at which such vote shall be tendered, and every vote not disallowed at such meeting or poll shall be deemed valid. The chairman of the meeting shall be the sole and absolute judge of the validity of every vote tendered at any meeting or poll.

XXI.—POWERS OF GENERAL MEETINGS.

Art. 124. The society may, with the sanction of a general meeting, and subject to any conditions imposed by the meeting from time to time, exercise any of the powers conferred by the statutes on companies limited by guarantee.

Art. 125. Any general meeting, when notice in that behalf is given, may, by a resolution passed by three-fourths of the votes given personally or by proxy, remove any auditor for misconduct, negligence, or incapacity, and may, if necessary, direct the accounts of the society to be re-audited, and may, by a simple majority, supply any vacancy in the office of auditor and fix the remuneration of the auditor.

Art. 126. Any ordinary meeting, after notice, may elect one or more members of council and auditors, and may receive, and either wholly or partially reject, or adopt and confirm the accounts, balance-sheets and reports of the council and auditors respectively.

XXII.—MINUTES OF GENERAL MEETINGS.

Art. 127. Every entry in the minute book of the proceedings of general meetings, purporting to be

entered and signed according to the statutes or these presents, shall in the absence of proof to the contrary, be deemed to be a correct record, and an original proceeding of the society accordingly; and in every case, the burden of proof of error shall be wholly on the person making any objection to the entry.

XXIII.—SEAL.

Art. 128. The council shall have power to provide a common seal for the purposes of the society. The seal for the time being of the society shall be kept under such custody and control and used for the purposes of the society as the council shall from time to time prescribe.

Art. 129. A separate book shall be kept, to be called the "seal register," in which, previously to affixing the seal to any document, there shall be entered a short title and description of the same, together with the date of the minute authorising the seal to be affixed to the same, and such entry shall be signed by the member or members of the council who may attest the execution of the document under the seal of the company, and countersigned by the secretary, previous to such document being delivered out of the custody of the society.

Art. 130. The secretary shall affix the seal with the authority of the council, or of any committee authorised by the council to use the seal, and in the presence of two members thereof at the least, to all instruments requiring to be sealed, and all such instruments shall be signed by such members of the council, and countersigned by the secretary.

XXIV.—NOTICES.

Art. 131. All notices required by these presents or the statutes to be given to the members, shall, unless personally served, be given to the registered members

having addresses in the United Kingdom registered, by sending letters to such addresses. Members not having addresses in the United Kingdom registered, will not be entitled to receive any notices.

Art. 132. All letters sent in pursuance of the preceding Article shall be signed by, or have printed at the foot thereof, the name of the secretary or such other person in his place as the Council shall appoint, except in the case of a meeting convened by members in accordance with these presents, and in that case shall be signed by or have printed at the foot the names of the members convening the same, or a majority of them.

Art. 133. Any such notice sent through the post to the address in the register of members of any such members of the society shall be deemed to have been served on him the day after the letter containing the same was posted, and in proving such service it shall be sufficient to prove that such letter was properly addressed and put in the post office.

SPECIAL ARTICLES

RE THE

Scottish Institute of Accountants,

Passed on the 8th day of May, and confirmed on the 31st day of May, 1899.

That the Council be and is hereby authorised to enter into an Agreement with the Scottish Institute of Accountants, upon such terms and conditions as the Council may determine, for the purpose, *inter alia*, of arranging for the admission of existing Members of the Scottish Institute of Accountants as Members (Fellows or Associates) of the Society, upon such terms and conditions as the Council may determine.

That the Council, notwithstanding anything in the Articles at present contained, may fix the entrance fees and annual subscriptions to be paid by existing Members of the Scottish Institute, and may also provide that two representatives of the Scottish Institute from time to time to be selected by the Members of the Scottish Institute, being also Members of the Society, shall *ipso facto* be Provincial Members of the Council, and shall not be liable to retire, or be elected, or removed by the Members of the Society, but in case of any vacancy or retirement of any such representative, his successor shall in like manner be selected by the Scottish Institute, and shall *ipso facto* become a Provincial Member of the Council.

That the following Articles shall be varied by adding at the end thereof the words following, viz. :—"But this

Article shall not apply to any Members (Fellows or Associates) admitted by the Council acting under the authority of a Resolution of a Meeting of the Society passed on the 8th day of May, 1899, authorising them to enter into an Agreement with the Scottish Institute of Accountants, viz., Articles 7, 8, 9, 10, 20, 21, 22, 23; and 41," and that Article 33 be varied by adding the following words:—"Except that two Provincial Members shall be selected by Members of the Scottish Institute of Accountants for the time being also Members of the Society, and that upon such selection, such selected representatives shall *ipso facto* become Members of the Council, and shall not be liable to retire by rotation, or be elected, or be removed by the Members of the Society, but in the event of any one or more of them at any time, and from time to time, ceasing to act as a Member of the Council, his successor may be appointed in like manner by the Scottish Institute of Accountants."

SCHEDULE A.

FORM OF APPLICATION FOR ADMISSION.

THE SOCIETY OF ACCOUNTANTS AND AUDITORS.

(Incorporated 1885.)

To the Council of THE SOCIETY OF ACCOUNTANTS AND AUDITORS.

I beg to offer myself for admission as a Member and* of the Society of Accountants and Auditors. *Fellow, Associate, or Student.

I undertake, if you elect me, to observe the Rules and Regulations of the Society for the time being in force.

1. Name at full length
2. Age
3. Place or Places of Business
4. Residence
5. Occupation in full
6. How occupied on December 31, 1885
7. If a public accountant, date of commencing practice
8. If a public accountant's clerk, name, address, and occupation in full of employers
9. If a public accountant's clerk, date of commencing original service as such
10. If an accountant in the employ of the Government, Banker, or of a Corporation, Public Body or Limited Company, name, address, and occupation in full of employers, and date of commencing service
11. State as fully as possible the nature of the professional duties you have performed from time to time, and particulars of any appointments you hold

Signature
Date

SCHEDULE B.

FORM OF RECOMMENDATION OF APPLICANT FOR
ADMISSION AS FELLOW.

THE SOCIETY OF ACCOUNTANTS AND
AUDITORS.

(Incorporated 1885.)

We, the undersigned, being Fellows of the
Society of Accountants and Auditors, have known
Mr.

of

who is an applicant for admission as a Fellow of
the Society, for the length of time set opposite to
our respective names, and we believe him, from
personal knowledge, to be professionally qualified,
and a fit and proper person to be admitted.

Signatures of 3 Fellows and length of time Applicant has been known to them.	{	Name
		Time
		Name
		Time
		Name
		Time
Date		189

SCHEDULE B.

FORM OF RECOMMENDATION OF APPLICANT FOR
ADMISSION AS ASSOCIATE.

THE SOCIETY OF ACCOUNTANTS AND
AUDITORS.

(Incorporated 1885.)

We, the undersigned, being *
of the Society of Accountants and Auditors, have
known Mr.

of

who is an applicant for admission as an Associate
of the Society, for the length of time set opposite
to our respective names, and we believe him, from
personal knowledge, to be professionally qualified,
and a fit and proper person to be admitted.

*Fellows or
Associates.

Signatures of 2 Fellows or Associates and length of time Applicant has been known to them.	{	Name
		Time
		Name
		Time
		Name
		Time
Date		189

SCHEDULE B.

FORM OF RECOMMENDATION OF APPLICANT FOR
ADMISSION AS STUDENT.

THE SOCIETY OF ACCOUNTANTS AND
AUDITORS.

(Incorporated 1885.)

*Fellows or
Associates.

We, the undersigned, being*
of the Society of Accountants and Auditors, have
known Mr.
of
who is an applicant for admission as a Student of
the Society, for the length of time set opposite to
our respective names, and we believe him, from
personal knowledge, to be a fit and proper person
to be admitted.

Signatures of 2 Fellows or Associates and length of time Applicant has been known to them.	{	Name	Time
	{	Name	Time
Date		189	

SCHEDULE C.

THE SOCIETY OF ACCOUNTANTS AND
AUDITORS.

(Incorporated 1885.)

CERTIFICATE OF MEMBERSHIP.

No.

This is to certify that

of

is a*

Accountants and Auditors.

of the Society of Say Fellow,
Associate or
Student, as the
case may be.

Given under the Common Seal of the Society of
Accountants and Auditors, this
day of 189

President.

Vice-President.

{ Members
of the
Council.

Secretary.

BYE-LAWS OF THE COUNCIL.

EXAMINATIONS.

1. The Examinations of this Society shall be as follows :—

1. The Preliminary Examination.
2. The Intermediate Examination.
3. The Final Examination.

2. The Preliminary Examination shall embrace the following subjects, viz. :—

- (a.) Arithmetic.
- (b.) Writing from Dictation.
- (c.) English Grammar and Composition.
- (d.) English History.
- (e.) Geography.
- (f.) Algebra (including Equations and Fractions.)
- (g.) First Book of Euclid.
- (h.) Latin (Elementary).

And either of the following languages, viz. :—
French or German.

3. The Intermediate Examination shall embrace the following subjects, viz. :—

- (a.) Book-keeping and Accounts.
- (b.) The Adjustment of Partnership and Executorship Accounts.
- (c.) The Rights and Duties of Liquidators, Trustees, and Receivers.
- (d.) General Commercial Knowledge.

4. The Final Examination shall embrace the following subjects, viz. :—

- (a.) Advanced Book-keeping, and Auditing.
- (b.) The Adjustment of Partnership and Executorship Accounts.

(c.) The Rights and Duties of Liquidators, Trustees, and Receivers.

(d.) Mercantile, Joint Stock Company, and Bankruptcy Law.

(e.) The Law of Arbitration and Awards.

(f.) General Commercial Knowledge.

5. Candidates may be exempted from the Preliminary Examination, on production of Certificate of having passed an Examination in *all* the above subjects of certain approved bodies, such as

Oxford and Cambridge Local Examinations,

The College of Preceptors,

or such Certificate or evidence of fitness as the Council may require.

6. Examinations shall be held at such times, and in such places as the Council may determine, and the printed questions prepared by the Examiners shall be forwarded by the Secretary to such Members of the Council in each District as may be appointed for the purpose, who shall attend and conduct the Examinations in their respective Districts, and shall seal and return the Papers to be adjudicated upon by the Examiners at the Society's Office in London.

7. A Certificate shall be issued to each person who has passed an Examination to the satisfaction of the Council. Such Certificate shall be signed by two Members of the Council, and countersigned by the Secretary. (*Form F.*)

8. The Fees shall be 10s. 6d. for the Preliminary Examination; £1 1s. 0d. for the Intermediate Examination; and £1 11s. 6d. for the Final Examination.

9. Candidates shall be required to give not less than twenty-eight days' notice to the Secretary of their intention to present themselves for Examination, at the same time remitting the fee. (*Form D.*)

COLONIAL EXAMINATIONS.

The following bye-law was adopted by the Council on 19th July, 1894:—

"That an Examination Committee be appointed wherever necessary in any of the Colonies or Dependencies of the British Empire, on behalf, and under the control of the Council of this Society, to hold examinations as nearly as possible simultaneously with the Society's examinations, of Candidates possessing the necessary qualifications, as may from time to time be determined, and to recommend the successful candidates to the Council for admission as Associates. The examinations shall consist of the questions set by the final examiners for the accountancy branch, but the legal part shall consist of questions set by the local examiners upon Colonial law. Associates so admitted shall have their degree qualified by the addition of the place where the examination is held (*e.g.*, Melbourne) and such members shall not be deemed qualified to practice in this country unless they have also passed an examination in English law, which may be done at any subsequent English examination without the necessity of again sitting for the subject of accountancy, and the fees payable shall be only half the usual amount. The examination fees for the Colonial sittings will be the same as those at present payable in England."

ARTICLED CLERKS.

10. A Member of the Society before receiving an Articled Clerk shall require from the person about to be articled a Certificate to the effect that he has passed the Preliminary Examination of the Society, or has obtained a Certificate of exemption therefrom.

11. No Articles shall be entered into except on the form prescribed by the Council, copies of which may be obtained of the Secretary.

12. Prior to the execution of the Articles, the person about to be articled shall (together with his parent or

guardian, if he be under the age of 21 years) enter into an engagement to observe the rules and regulations of the Society for the time being in force, and same shall forthwith be deposited by the Member of the Society with the Secretary. (*Form E.*)

13. A person who is under the age of 15 years shall not be received as an Articled Clerk by any Member of the Society.

14. The period of service under Articles of Clerkship shall be five years, unless the person about to be articled shall be a graduate of one of the Universities of the United Kingdom, when the period of service shall be three years.

15. Within one month of the execution of Articles, the same shall be lodged with the Secretary, for approval by the Council, and registration. The fee payable on registration shall be 5s.

16. An Articled Clerk, upon the completion of half the term of his Articles, may present himself for the Intermediate Examination, and upon his duly passing same, he shall be entitled to be elected a Member and Student of the Society, subject to the regulations contained in the Articles of Association.

17. An Articled Clerk within the last year of the term of his Articles, may present himself for the Final Examination, and upon duly passing same, and completing the term of his Articles, shall be entitled, provided he shall have attained the age of 21 years, to be elected an Associate of the Society, subject to the regulations contained in the Articles of Association.

18. An Articled Clerk when making application for admission to the Intermediate or Final Examinations, shall forward to the Council a Certificate from his employer as to his term of service. Failing the production of such Certificate, he must give such evidence in support of his application as the Council shall require.

19. In the event of an employer of an Articled Clerk resigning or forfeiting his Membership, the Articles may, by permission of the Council, be transferred to another Member; or, in the event of the death of the employer, fresh Articles may be entered into for the unexpired term of service.

20. A Member of the Society shall not have in his service more than two Articled Clerks during the same period, except by special permission of the Council, to be granted by a three-fourths majority of the Council at a meeting when not less than one-half of the Members shall be present.

21. A Member shall not be competent to take in his service, or retain, an Articled Clerk, unless he be a Fellow of the Society, or an Associate practising publicly as an Accountant.

STUDENTS.

Bye-Law in operation up to December 31st, 1897.

22. No person (other than an Articled Clerk) shall be entitled to be elected a Student of the Society, unless he shall have passed the Preliminary and Intermediate Examinations, and shall have attained the age of 20 years at the time of presenting himself for the Intermediate Examination.

Bye-Laws, January 1st, 1898.

23. A Student of the Society (unless he be an Articled Clerk) shall not be allowed to present himself for the Final Examination under a period of three years.

24. In accordance with the provisions of Article No. 8, Articles or Indentures of Apprenticeship shall be a condition precedent to the Intermediate Examination. *(The operation of this Bye-Law was suspended by the Council in the case of all persons who passed or obtained exemption from the Preliminary Examination previous to December 31st, 1897, or whose applications for the Intermediate Examination were accepted by the Council previous to March 31st, 1898.)*

FORM D.—(EXAMINATIONS.)

Application No.

THE SOCIETY OF ACCOUNTANTS AND AUDITORS.

(Incorporated 1885.)

TO THE COUNCIL,

I hereby apply to be allowed to present* myself for the* Examination of the Society, to be held in next, and 1 or "Final," herewith enclose £ for the Fee, in accordance with No. 8 of the Bye-Laws of the Council.

1. Name at full length ...
2. Address
3. Present Occupation ...
4. How occupied on Dec. 31st, 1885
5. Age
6. If a Clerk, state Name, Address, and Occupation in full of Employers
7. If serving under Articles, give date of same ...
8. State if application to be admitted as a Student or an Associate is annexed hereto
9. Signatures of Fellows or Associates supporting this Application. ...
10. Remarks
11. Signature
12. Date

FORM D.—(EXAMINATIONS.)

PRELIMINARY EXEMPTION.

Application No. —

THE SOCIETY OF ACCOUNTANTS
AND AUDITORS.

(Incorporated 1885.)

To THE COUNCIL,

I hereby apply to be Exempted from the Society's Preliminary Examination, and I herewith enclose 10/6 for the Fee, in accordance with the Bye-Laws of the Council.

1. Name at full length ...
2. Address ...
3. Age ...
4. Occupation in full ...
5. State if Articles are to be entered into ...
6. Give grounds upon which application for Exemption is based.
7. Signatures of Fellows or Associates supporting this Application ...
8. Signature ...
9. Date ...

Having examined the foregoing application, together with I beg to report that in my opinion the applicant is entitled to the Exemption claimed.

Examiner.
Passed by Committee,
Chairman.
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FORM E.—(ARTICLED CLERKS.)

THE SOCIETY OF ACCOUNTANTS AND
AUDITORS.

(Incorporated 1885.)

To THE COUNCIL,

We, the undersigned,

of

and

of

being about to enter into Indentures of Apprenticeship, for the purpose of binding the said

as Pupil or Articled Clerk to

a Member and

* of the Society of Accountants and

See Bye-Law 20.

Auditors, do hereby undertake to comply with the Articles of Association of the said Society, the Bye-Laws of the Council, and such Rules and Regulations as may be in force from time to time.

Dated this day of 189

*Signature**Signature**Witness to the Signatures*

of

FORM F.

(Certificate of having passed an Examination).

THE SOCIETY OF ACCOUNTANTS AND
AUDITORS.

(Incorporated 1885).

THIS IS TO CERTIFY

That
of

has passed the

Examination,

of the above Society, held at

on

DATED this day of

{
Members of
the Council.

*Secretary.*Society of Accountants and Auditors'
Benevolent Fund.

Trustees.

EBENEZER CARR, London.

JOSEPH SHAW GREEN, J.P., Warrington.

JAMES MARTIN, London.

ARTHUR EDWIN PIGGOTT, Manchester.

EDWARD WHITTAKER, Southampton.

Bankers.

BARCLAY AND COMPANY, LIMITED.

Auditor.

WALTER JAMES SMITH, London.

Hon. Secretary and Treasurer.

JAMES MARTIN, 4, King Street, Cheapside, London, E.C.

RULES AND REGULATIONS.

1.—The name of the Fund shall be "The Society of Accountants and Auditors' Benevolent Fund."

2.—The Fund shall be devoted solely to the relief of Fellows and Associates of the Society of Accountants and Auditors, and the Widows and Orphans of deceased Fellows and Associates.

3.—The Fund shall be raised by donations and voluntary subscriptions. The minimum subscription shall be 10/6 per annum, payable on the 1st day of January in each year.

4.—The Trustees of the Fund shall consist of five members of the Society of Accountants and Auditors who are Fellows or Associates of the said Society. No person other than an original Trustee shall be eligible for election as a Trustee unless he has been a subscriber to the Fund for a minimum period of three years, or has been a donor to the Fund of not less than £5 5s.

5.—The Trustees shall be elected at the annual meeting in each year, by the Subscribers to the Fund who have paid their subscriptions due on the 1st day of January next preceding; and they shall hold office until their successors are appointed.

6.—The Trustees for the time being are hereby constituted a Committee of Management of the Fund, and shall be responsible to the general body of Subscribers. They may elect a Chairman from among their number. They may appoint an Hon. Secretary, who shall keep correct minutes of the proceedings of all meetings, and transact all other business pertaining to the office. They may decide upon a yearly sum to be paid through the Hon. Secretary for clerical labour necessary in conducting the affairs of the Fund.

7.—The Trustees may appoint an Hon. Treasurer who shall sign receipts for all moneys he may receive on account of the Fund, and his receipts shall be held to be good discharges for all sums paid to him. It shall be his duty to keep the cash accounts of the Fund, and to deposit with such Bankers as the Trustees may direct

all moneys he may receive on their behalf. All cheques shall be signed by the Chairman, the Hon. Treasurer and the Hon. Secretary.

8.—All the property of the Fund shall be vested in the Trustees, for the purposes of the Fund.

9.—Any Trustee who shall become bankrupt or insolvent, or compound with his creditors, shall forthwith cease to be a Trustee of the Fund. The office of Trustee shall also be held to be vacated by death, resignation, or incapacity of any of the Trustees appointed in pursuance of these Rules, and it shall be lawful for the then next General Meeting of Subscribers, or for a Special Meeting, should the remaining Trustees see fit to convene the same, to nominate and appoint any other person or persons, being Subscribers, to be a Trustee or Trustees in place of him or those ceasing to hold office as above stated.

10.—Any Trustee shall cease to hold office as such upon a resolution to that effect being passed by a Special Meeting of Subscribers.

11.—The number of the Trustees shall be maintained at five, but in the event of a casual vacancy the lawful acts of the remaining Trustees shall not be invalidated thereby.

12.—The Annual Meeting of Subscribers shall be held in the month of November for receiving the accounts of the past year, and the report of the Trustees. Special Meetings of the Subscribers may be

convened at any time by the Trustees or upon a requisition signed by any ten Subscribers. Not less than seven or more than twenty-one days' notice shall be given to the Subscribers of any meeting, mentioning the day, place and hour of meeting, and stating the nature of the business to be transacted.

13.—The Subscribers at each Annual General Meeting shall elect from amongst their number an Honorary Auditor. The Honorary Auditor shall retire from office at each Annual General Meeting, and shall be eligible for re-election. No Subscriber shall be eligible as Honorary Auditor who is interested in the Fund otherwise than as a Subscriber.

14.—At least twenty-one days before every Annual General Meeting there shall be delivered by the Trustees to the Honorary Auditor the Accounts to be produced to the Meeting, and the Honorary Auditor shall receive and examine the same, and personally inspect the Securities of the Fund, and shall report in writing the result of such examination.

15.—All Applications for assistance shall be made in writing to the Trustees who shall make inquiry into the needs of each case, and grant such relief as they may deem necessary, but within the limits prescribed by Rule 16.

16.—Relief in any one individual case, to the amount of £20 may be granted by the Trustees. An amount exceeding £20 may only be granted by a majority of Subscribers present at any meeting duly

convened with notice of the object thereof, voting by proxy being permitted, provided always that the Fund shall never be reduced below £200, invested in Trustees' securities.

17.—Any Subscriber wishing to make an alteration in or addition to, these Rules and Regulations, must proceed by motion in writing, which must be forwarded to the Trustees not less than twenty-one days before the date of the meeting at which it is to be considered. Any such motion may be considered at an Annual Meeting or at a Special Meeting convened for the purpose, and upon being approved by a majority of the subscribers voting in person or by proxy, same shall forthwith become operative.

Examination Papers, 1898.

PRELIMINARY EXAMINATION.—June, 1898.

Time allowed—one-hour-and-a-half.

I.—ARITHMETIC.

- 1.—Simplify (a) $\frac{1}{152} \times \frac{304}{295}$, and divide the result by .00125.
 (b) $6 + \frac{1}{6 - \frac{1}{8}} \times 10\frac{5}{8}$
 $4 - \frac{1}{4 - \frac{1}{4}}$
2. Exchange £598 16s. 9d. into German money, the course of exchange being 20 m. 54 pf. for £1. [1 mark = 100 pfennige.]
3. Find the value of .0625 of 1 ton 2 cwt. 3 qrs. 12 lbs.
4. If 3 persons are boarded for 4 weeks for £7, how many can be boarded 13 weeks 5 days for £112?
5. Define interest and discount.
 What is the present worth of £5,747 due 9 months hence, the rate of interest being $3\frac{1}{2}$ per cent.?
6. A man buys goods for £15 6s. 3d. and sells them again for £11 15s. 9d. How much does he lose per cent.?
7. What does a tax of 7d. in the £1 amount to on an income of £1,285 15s. 10d.?
8. A bankrupt's debts amount to £4,357 7s. 8d. and his assets to £929 16s. 5d., how much will be received on a debt of £325 14s. 7d.?
9. The sum of the ages of A and B is now 60 years, and their ages 10 years ago were as 5 to 3. Find their present ages.

PRELIMINARY EXAMINATION.—June, 1898.

Time allowed—one-hour-and-a-half.

II.—ENGLISH GRAMMAR AND COMPOSITION, ENGLISH HISTORY AND GEOGRAPHY.

1. Explain briefly, and illustrate by examples, the following terms:—Subject, predicate, object, tense, mood, conjunction, conjugation, adverb, relative clause.
2. Give the preterite and past participle of freeze, show, blow, eat, lie, shine, hang, grow.
3. Write a short essay on "The Spanish-American War," or "William Ewart Gladstone."
4. With what events in English history do you connect Runnymede, Barnet, Minden, Sedgemoor, Badajoz, Naseby, the Boyne.
5. Write a short note upon the Norman Conquest, the Commonwealth, the Jacobite Rebellions. Give dates where you can.
6. Write a brief account of any five of the following:—King Alfred, Marlborough, à Becket, Wolsey, Henry V, Henry III, Raleigh, Pitt, Edward III.
7. State very briefly what you know of the Clyde, the Nile, the Danube, the Niger, and mention some important towns on their banks.
8. Where and what are Sierra Leone, Havana, Colombo, Jamaica, Buda-Pesth, Pekin, Manitoba, Natal?
9. Draw a rough outline map, marking the principal ports and rivers, of Ireland, or of France, or of England and Wales.

PRELIMINARY EXAMINATION.—June, 1898.

Time allowed—half-an-hour.

III.—DICTATION.

From the humming dockyard to the low barrier of hills, the shining harbour reaches smooth as glass in the morning sun; and under the hills lie the chequered black and white hulls of the old wooden warships, the reverend memorials of many great fights. There, in the quiet haven, lie the veterans, their warfare accomplished; the nurseries of the mariners who serve the fleets of the new navy.

And here, moored beside the wharf, is a new warship of the Queen; a long, low vessel belching smoke from her three corpulent funnels, her whole eager fabric throbbing with a pent, irresistible energy. She is black from stem to stern, save for a scarlet streak showing above the water-line; funnels, single mast, cowed ventilators, boats slung to davits—all are black. Piled upon the vibrating deck are bags of glistening coal, and canisters of oil; some thirty men—stokers, engine-room artificers, and bluejackets—smoking and talking, await the order "To quarters"; while the roar of steam rushing through the safety-valves drowns the multitudinous clatter of the dockyard. For the new torpedo-boat destroyer is going upon her maiden speed trial.

A couple of men paddle round the ship in a dinghy, sweeping her waterline clean from the last particle of harbour scum; at an order, the men on deck vanish below; the lieutenant, mounting his little conning-tower in the bows, stands besides the coxswain; and bells ring in the engine-room. The destroyer moves astern, swings slowly about, and glides across the tranquil harbour—past the busy wharves, the tangle of masts, and on with a long easy motion, past the medley of old red houses, the port-guardship, out upon the green water.

Again the bells ring in the engine-room, where the needle of the telegraph dial points to "Full Speed Ahead," and an intense, rattling vibration seizes and shakes the long ship like an ague; a foam-lipped wave curls slantwise from her bows; astern, a fountain of foam leaps above the gunwale and streams away in a fan-shaped lather, swiftly subsiding to a wide path seething on the waters. The three funnels belch volumes of brown smoke that trails away to leeward in a vast and rolling cloud.

PRELIMINARY EXAMINATION.—June, 1898.

Time allowed—one-hour-and-a-half.

IV.—ALGEBRA AND EUCLID.

1. Divide $1 - x^4$ by $x^3 + x^2 + x + 1$; and find the factors of $x^2 - 3x - 28$.
2. Reduce the fraction $\frac{x^3 - 4x^2 - 19x - 14}{2x^3 - 9x^2 - 38x + 21}$ to its lowest terms.
3. Simplify $\frac{4x-3y}{7} + \frac{3x+7y}{14} - \frac{5x-2y}{21} + \frac{9x+2y}{42}$
4. Solve the equations:—(i) $3x + 5 - 8(13 - x) = 0$
(ii) $ax + bc = bx + ac$
(iii) $4x^2 + 6 = 22$
5. A sum of money consists of fourpenny pieces and sixpences, and it amounts to £1 16s. 8d. The number of coins is 78. How many are there of each sort?
6. Write out two axioms referring to straight lines and the three postulates.
7. Define parallel straight lines, a plane angle, a semicircle, a square, a point.
8. Bisect a given straight line.
9. Prove that the greater angle of every triangle is subtended by the greater side.
10. If any side of a triangle be produced, the exterior angle so formed is equal to the two interior and opposite angles together.

PRELIMINARY EXAMINATION.—June, 1898.

Time allowed—three-quarters-of-an-hour.

V.—ELEMENTARY LATIN.

1. *Translate into English—*

- (a) Cæsar, cum primum ad castra venisset, milites convocavit.
 - (b) Urbe occupatâ, imperator omnes incolas interfecit.
 - (c) Hannibal subibat muros, cum repente in eum erumpunt Romani.
 - (d) Dixit se eos contemnere qui talia facerent.
 - (e) Non possunt hoc facere quin reipublicæ calamitatem inferant.
 - (f) Sapiensne esse videtur Antonius an stultus?
2. Write down the genitive singular of *ager*, *hostis*, *iter*, *dies*, *ille*, *dux*, and their meanings.
3. Give the first person singular of the perfect indicative of *morior*, *scribo*, *jubeo*, *do*, and the past participle of *sedeo*, *frango*, *pono*.
4. Give the comparative of *bonus* and *magnus*, and the superlative of *felix*, *dives*, *malus*.

5. *Translate into Latin—*

- (a) There is need of patience.
- (b) He sits beneath a tree.
- (c) Is it not true?
- (d) We will go home.
- (e) He orders me to do this.

PRELIMINARY EXAMINATION.—June, 1898.

Time allowed—three-quarters-of-an-hour.

VI.—FRENCH.

N.B.—Candidates may do either the French or the German Paper.

1. *Translate into English—*

Le corridor était sombre, et, dans cette obscurité les trois captives pouvaient dissimuler leur émotion. Après avoir fait quelques pas, les jambes manquèrent à la reine, et elle fut forcée de s'arrêter. Sa sœur et sa fille se rapprochèrent d'elle, et, un instant, les trois femmes demeurèrent immobiles, formant un groupe douloureux. "Eh bien," cria la voix d'en bas, "descend elle ou ne descend-elle pas?" "Allons!" dit la reine. Et elle acheva de descendre.

2. Write down the first person singular future tense of *aller*, *falloir*, *pouvoir*, *venir*; the past participle of *écrire*, *sachez*, *ayez*; the first person singular of the preterite of *vendre*, *recevoir*, *croire*.

3. Give the French for—You are wrong, he is right; you are mistaken; yesterday.

4. Give the plural for *tout*, *auquel*, *il parla*, *ma*, *il devra*; and the masculine of *heureuse*, *cette impératrice*, *grecque*.

5. *Translate into French—*

- (a) I have only just arrived; the train was late.
- (b) Will you be at home at half-past seven to-morrow?
- (c) He must see you. You never write to him now.
- (d) These men are brave, those men are not.
- (e) Some roses will be sent to you on the first of July.

PRELIMINARY EXAMINATION.—June, 1898.

Time allowed—three-quarters-of-an-hour.

VI.—GERMAN.

N.B.—Candidates may do either the French or the German Paper.

1. Decline—Dieses grüne Feld, der schön, ich.
2. Write down the first person singular imperfect and the past participle of bringen, beginnen, werben, bitten, bleiben.
3. Compare gut, viel, hoch, kalt, schön.

Translate into English.

- a. Sind Sie schon in Deutschland gewesen?
- b. Der Reichtum hat durch sich selbst nie etwas großes erzeugt.
- c. Von ihrem Sohne hatte die Königin von Schottland keine Hilfe zu erwarten.
- d. Ja, wohl ist's besser die Gletscherberge im Rücken haben, als die bösen Menschen.
- e. Er hat manches Unglück erfahren.

Translate into German.

- a. I have lost my new book.
- b. What is the time? It is five minutes past six.
- c. Which of the sisters sings best?
- d. Please give me that beautiful flower.

INTERMEDIATE EXAMINATION.—June, 1898.

Time allowed—three hours.

BOOK-KEEPING AND ACCOUNTS, AND GENERAL COMMERCIAL KNOWLEDGE.

1. Give a concise definition of book-keeping, and state shortly its objects.
2. A trader has four departments in his business, and wishes to ascertain the gross profits of each. What plan do you suggest for effecting this? If special books are recommended give specimen rulings.
3. B draws two bills upon a customer, one for £1,000 payable on demand, and the other for £50 at three months. What stamp should each bill bear?
4. Upon a trial balance being made, it is found that there is an error in the books. Can you suggest any tests (other than the checking of postings and additions) to localise it? Where transactions are numerous, what means would you propose for minimising the chance of error in future?
5. A and B are partners whose capital respectively is £2,800 and £4,200. Profits are divisible rateably with the capital. What is the lowest fractional share of profits to which each is entitled?
6. A limited company has been formed with a nominal capital of £50,000, in shares of £10 each. 3,500 shares are allotted, upon which 10s. per share has been paid on application, and a further £2 10s. per share on allotment. A call of £5 per share is made three months later. Make the journal entries necessary for recording these transactions in the company's books after the three months have expired.
7. Upon what general principle would you distinguish between capital and revenue charges? State your reasons in support of it.

8. A trader has £2,500 worth of goods, and wishes to sell them at a price which will return him a profit of 15 per cent. upon his turnover. Show by working what the goods must realise.

9. B's trading and profit and loss accounts show results which differ materially from the average of previous periods. To what points would you direct your attention to explain the difference?

10. Describe tersely, in regular sequence, the steps you would take at an ordinary stocktaking in balancing and closing a set of books kept by double entry.

INTERMEDIATE EXAMINATION.—June, 1898.

Time allowed—three hours.

BOOK-KEEPING AND ACCOUNTS, AND GENERAL COMMERCIAL KNOWLEDGE.

11. Draft a bill of exchange drawn by A B on C D, amount £350, and give at least three examples of qualified acceptance of same.

12. Instance a bank reconciliation account bringing cash-book and bank pass-book in harmony at a particular period.

13. You have expended £5,000 in materials and £4,500 in wages on works in progress, and are now ruling off a period; estimated gross profit, 33½ per cent.

How would you bring this profit to account by journal entry?

14. You have allowed discounts .. £260 } actual
 " " been credited with discounts, £148 }
 and in order to present an approximate statement, you must net your book debts £2,634, and your liabilities £1,350, by 2½ per cent. respectively.

Bring these transactions to account.

15. E F is a manufacturer furnishing goods to G H at different dates. G H elects to accept for them from one specific date (the average date).

Goods were invoiced as follows:—

January	4	..	..	£280
February	16	..	..	340
April	12	..	..	20
May	16	..	..	948

What is the average date?

16. State the items in the balance-sheet of a limited company (Table A) which you deem necessary to watch critically.

17. Describe the method of dealing with bills payable and receivable, and bringing them to account.

18. You make provision for bad debts £450, also depreciation of machinery £500.

Give specimen entries showing the method of dealing with these items.

19. Instance journal entries, opening accounts at the commencement of a private partnership.

20. Trial balance of Messrs. Lancashire & Co., as at December 31st, 1897:—

		£	s.	d.	£	s.	d.
Jan. 1.	Stock-in-Trade	16,000	0	0			
Dec. 31.	Rent, Rates, Taxes, &c. ..	550	0	0			
"	General Expenses	1,300	0	0			
"	Sales				36,000	0	0
"	Purchases	29,000	0	0			
"	Capital	£33,225					
"	Less Drawings 1,200				32,025	0	0
"	Sundry Crs.				3,050	0	0
"	Petty Cash "expended" ..	236	0	0			
"	" "in hand"	3	0	0			
"	Bills Receivable	2,000	0	0			
"	" Payable				1,000	0	0
"	Bank Dr.	1,325	0	0			
"	Travelling, Coms., Wages, and Salaries	2,350	0	0			
"	Carriage	500	0	0			
"	Discount Account	1,125	0	0	2,100	0	0
"	Bad Debts	337	0	0			
"	Sundry Drs.	13,468	0	0			
"	Sundry Property	5,981	0	0			
		£74,175	0	0	£74,175	0	0
"	Stock-in-Trade	£18,000	0	0			

Raise Trading, Profit and Loss, and Balance Sheet.

INTERMEDIATE EXAMINATION.—June, 1898.

Time allowed—two hours.

THE ADJUSTMENT OF PARTNERSHIP AND EXECUTORSHIP ACCOUNTS.

1. Three persons, A, B and C, decide to commence business and pay into the concern £5,000, £3,000 and £2,000 respectively as capital. Profits or losses are to be divided in the ratio of the capital paid in at commencement. At the end of the first year stock is taken, and the profits are found to be £1,500. Dissolution is agreed on, the business to be taken over by B and C jointly, with an allowance of £250 for doubtful debts, and A to be paid out in cash. Draft the necessary accounts showing the closing and adjustment of the change.

2. In adjustment of the partnership accounts of A and B, you find that seven years ago the business was purchased at a price including £1,200 for goodwill, with a lease on the premises of ten years. Give brief illustration of your treatment of this in the accounts.

3. Give explanation and illustration of what is required to be done for obtaining probate of a will.

4. Under a will certain persons are entitled to legacies, but subject in first instance to life interests in trust. Give example with suitable form and system of book-keeping to meet this case.

5. What is a residuary account? Draft *pro forma* account for illustration.

6. Give an example of a suitable form of account to be prepared on the closing of a trust estate, and paying out a residuary legatee.

7. Briefly explain the difference between income and capital in trust accounts, and give example of their respective treatment in the accounts.

INTERMEDIATE EXAMINATION.—June, 1898

Time allowed—one hour.

THE LAW RELATING TO PARTNERS AND EXECUTORS.

1. X and Y, who are bankers and solvent, dissolve partnership. At the date of the dissolution, M, a customer of the bank, had a balance of £5,000 standing to his credit. M continues his banking account, and four years afterwards Y fails. M's balance at the date of Y's bankruptcy is £6,000. Has M any right against X, the retired partner, for the £5,000?
2. Describe the nature and incidents of goodwill, and by what rules is it disposed of on the dissolution of a partnership?
3. In what way can a partner's share of the partnership assets be made available for the payment of his separate judgment debts?
4. What is meant by the doctrine of liability for "holding out"? On what principle of law does it depend?
5. In what cases is one partner entitled (a) to retire from the firm, (b) to dissolve the partnership against the wishes of his co-partners?
6. Can a person who advances money by way of loan to a trader upon a contract that the lender shall receive a rate of interest varying with the profits ever be treated as a partner? When not a partner, what is his position in case of the bankruptcy of the trader?
7. A, the owner in fee simple of Blackacre, which is freehold land, and of Whiteacre, which is copyhold, dies intestate. In whom respectively, will Blackacre and Whiteacre immediately vest—(a) if A died in 1897, (b) if A died in 1898?
8. Can probate or letters of administration be granted in respect of real estate only, although there is no personal estate? A died in 1895, and bequeathed to X a legacy of £1,000, but leaving real estate only. B died in 1898, and bequeathed to Y a legacy of £500, and also left real estate only. Would either X or Y get his legacy? The real estate is ample in both cases. Give reasons.

9. A testator bequeaths legacies of £500 each to M, N and O. At the date of his will he is indebted to M, £250; to N, £500; and to O, £700. What sum must the executor pay to M, N and O respectively?

10. A, having a general power of appointment by deed or will over a fund of £4,000, executes the appointment by will in favour of X. He devises Blackacre (worth about £2,000) to B, his black horse, Dobbin (worth £100), to C, a legacy of £1,000 to D, and the residue of his real estate (worth £3,000), and of his personal estate (worth £1,000) to E. At the time of his death, A is indebted to unsecured creditors in the sum of £8,000. In what order must the above properties be applied by the executor in payment of A's debts?

INTERMEDIATE EXAMINATION.—June, 1898.

Time allowed—two hours.

THE RIGHTS AND DUTIES OF LIQUIDATORS, TRUSTEES AND RECEIVERS.

1. Explain the meaning of the term misfeasance. Against whom may a Liquidator take civil proceedings in respect thereof, and for what purpose?

2. Under what circumstances, and by what steps, is a voluntary winding-up converted into a winding-up compulsorily by the Court or under supervision?

3. When and by whom can a Committee of Inspection of a Company in liquidation be appointed? What are the duties and powers of such a Committee?

In a voluntary winding-up—

4. When is a Company deemed to be finally dissolved, and what consequences follow thereon?

5. Explain the power and duty of a Liquidator in respect to adjusting the rights of contributories between themselves. What is meant by the A and B list of contributories?

In a winding-up by the Court—

6. What books have to be kept by the Liquidator, and how are his accounts to be audited?

7. Upon the order being made for winding-up who acts as liquidator, and in what manner may a further appointment be made?

8. Summarise the regulations relating to the administration in bankruptcy of the estates of persons dying insolvent.

9. X, who has underlet his house to Y, at a reduced rent, becomes bankrupt. Can the Trustee disclaim the lease without leave? On the Trustee disclaiming, what are the rights of the original lessor and of Y respectively?

10. Against what claim or claims (if any), by a Trustee in bankruptcy, is a duly registered bill of sale no protection?

11. A lends £1,000 to B, and B agrees to pay interest at the rate of 15 per cent. per annum, B becomes bankrupt. Can A prove and obtain dividends for the £1,000 and interest in arrear thereon?

12. Has a legal mortgagee any statutory power of appointing a receiver? If so, when is such power exercisable, and whose agent is the receiver?

FINAL EXAMINATION.—June, 1898.

Time allowed—three hours.

ADVANCED BOOK-KEEPING AND AUDITING, AND GENERAL COMMERCIAL KNOWLEDGE.

1. W. Scarlett and J. Littlejohn, agree to sell their business to a company for £35,000, including book debts, stock and plant, precisely as they figure in last balance-sheet, without reserve, but bills receivable and payable are not included. The company, however, undertake the trade liabilities upon open account. S. and L. agree to bear the preliminary expenses, such as advertising, and a portion of the legal charges which amount to, say, £125.

The following is the balance-sheet up to December 31st, from which date the company take over, but the completion of matters does not take place until March 25th, by which time the bills of both names have run out.

To Creditors on open a/cs	£3,217	6	4	By cash at			
Bills payable ..	1,000	0	0	Bank, &c. £236	10	0	
W. Johnson, for Loan and Interest ..	506	5	0	Bills Receivable ..	1,428	19	4
Reserves for Rent, Rates and Taxes..	127	6	9	Trade Drs. on open			
Reserves for Bad and Doubtful Debts and Rebate	150	0	0	a/cs ..	10,324	6	6
W. Scarlett, Capital	6,500	0	0	Plant ..	1,000	0	0
J. Littlejohn ..	5,000	0	0	Stock ..	3,511	2	3
	£16,500	18	1		£16,500	18	1

Draw up accounts to March 25th, showing how matters stand between the partners, and the account between the firm and the company. The company to pay interest at the rate of 5 per cent. upon the partners' capital, and all profits otherwise made is to be divided in the usual way, viz.:-

Scarlett ..	3/5ths.
Littlejohn ..	2/5ths.

Interest due December 31st to W. Johnson has been paid in the interim out of the business.

2. At what stage in taking a general account should a trial balance be made, also state the points of difference between a trial balance and a balance-sheet.

3. Given a manufacturing firm, desirous of instituting a complete check upon all petty cash disbursements, and of keeping said account in proper form, instruct you to inaugurate a system, and to open the books accordingly. How would you proceed?

Sketch form of the system you would adopt, and thoroughly explain the working of same.

4. State the circumstances under which you would advise the use of a Journal in the case of a merchant dealing in various classes of goods necessitating several departments.

Also demonstrate the system you would recommend for recording purchases and sales, double-entry principle to be applied throughout.

5. Sketch examples of accounts such as you would institute for an Hotel company, the objects in view being:-

- To prevent irregularities.
- generally economise.
- exhibit the accounts properly classified.

Also explain the working of the system which you would advise.

6. You are required to fully state your duties as auditor to a building society, and to give your views as to your responsibilities in relation to the examination of all the securities.

7. Prepare the usual accounts and balance-sheet from the following:-

	£	s.	d.		£	s.	d.
Cash at Bank	848	6	8	J. W. Capital			
Deposit A/c	2,500	0	0	bt. fd. ..	12,202	16	4
Shares in Laundry				B. C. do. ..	535	19	6
Starch Company ..	500	0	0	Crs. on open			
Bills Receivable ..	489	18	2	A/cs ..	3,650	7	2
Debtors on open A/cs..	8,534	10	4	Crs. for Rent, Rates, &c.	86	6	10
R. S. Loan A/c. ..	25	0	0	Reserve for			
Stock brought forward	7,145	17	1	Sundry			
Purchases	23,498	16	7	Claims ..	229	5	6
Carriage on do. ..	95	11	11	D. E. F. Cr.			
Discounts on Sales ..	147	8	10	for Com. ..	150	0	0
Trade Expenses, inclusive of Rent, Rates, &c.	937	18	2	Sales ..	29,961	8	9
Bad Debt	35	1	6	Discounts on			
D. E. F. Cash on A/c..	175	0	0	Purchases ..	281	3	9
J. W. private Drawings	1,093	11	9	Interest on			
B. C.	496	10	6	Deposit ..	1	3	8
				Dividend on			
				L. S. Co.'s			
				Shares ..	25	0	0
	£47,123	11	6		£47,123	11	6

	£	s.	d.
Reserves for bad and doubtful debts ..	60	0	0
" " further claims ..	218	19	0
Interest equated, J. W. ..	230	2	0
" " B. C. ..	13	8	0
Commission D. E. F. ..	275	0	0
Stock ..	6,603	8	11

B. C.'s share is $\frac{1}{2}$.

8. Take the figures in the foregoing question, and subject to the following alterations, draw up the account as for a Limited Liability Co.

	£	s.	d.
Share Capital (instead of Private Capital) ..	10,750	0	0
Of which £2,550 is Preference at 5 per cent. and the remaining Ordinary.			
Add Director's Fees ..	200	0	0
Omit private Drawings.			
Bad Debt alter to ..	36	7	11
Carry 20 per cent. of net profit to a reserve fund, and set out remainder as dividend.			

FINAL EXAMINATION.—June, 1898.

Time allowed—three hours.

ADVANCED BOOK-KEEPING AND AUDITING, AND GENERAL COMMERCIAL KNOWLEDGE.

9. The Directors of the "General Household Supply Association, Limited," after five years' successful trading, consider it desirable to extend the Company's operations, and accordingly issue new shares at a premium, under powers contained in articles of association.

State your views as to the mode in which these premiums should be dealt with in the ensuing annual balance-sheet.

10. You are appointed auditor to a financial company, and while pursuing your investigations discover that the directors have written up the value of some of their securities, which they defend as consistent with the present market value. The dividend proposed to be paid depends upon this appreciation. If you agree to this, state your reasons; if not, set forth your mode of procedure in the matter.

11. J K buys a business from L M, for which he pays him £2,500 as goodwill. In addition he purchases book-debts, consisting of bills and open accounts amounting to £4,320, upon which a reserve is allowed of £500 for bad, doubtful and rebate; stock at valuation, £3,640.

Per contra, bills payable, £1,000. Creditors on open accounts, £1,340. He opens an account with the City and County Bank with £1,000.

J K agrees to pay L M £2,000 in cash (this apart from his banking account), and remainder in bills, equal amounts at 3, 6 and 9 months, to bear interest at the rate of 5 per cent. Open J K's books and raise all the accounts involved, and make a few entries to show how the accounts would be affected at the end of 12 months—next balancing time.

12. State your duties as an auditor in reference to the following matters:—

- (a) Trade debtors upon open accounts.
- (b) " " " bills receivable, in hand, and under discount.
- (c) Trade creditors.
- (d) Cash " "
- (e) " debtors.
- (f) Machinery which has not been regularly written down.

13. Commission travellers are sometimes paid different rates of commission upon different articles. Show a sketch of a book in which such an account could be readily made up, with proper references, but without superfluous detail.

14. Explain the points of difference between :—

- (a) Trading account and revenue account.
- (b) Balance-sheet and statement of affairs.

Prepare an example skeleton account of each of the foregoing, omitting figures.

15. Raise a rent, rates and taxes account upon the following lines:—On October 30th, the proportion actually due at this point is ascertained and charged to the account. Then charge all payments actually made up to April 30th, and put details against each of its nature, and time over which it extends. Finally make an adjustment and show the balance due, which bring down.

16. You are asked to institute a system of departmental accounts in order to show the gross profit and the net profit of each department for the following classes of goods :—

- (a) Drugs.
- (b) Perfumes.
- (c) Surgical instruments.

How would you proceed?

Sketch brief example accounts, supplying imaginary figures, close same, and prepare the trading and profit and loss accounts.

17. You are appointed secretary to a permanent building society. What books would you consider necessary to keep, so as to show results in as concise a form as possible, consistent with the proper amount of information to be afforded, without using a journal. Show a sketch where necessary.

The transactions comprise—

Subscription shares, advanced and unadvanced.
Deposit accounts.
Loans from bankers.

Also give an outline of the prescribed accounts to be furnished to the Registrar and shareholders.

18. Sketch an example of each of the following, viz. :—

- (a) Account sales,
- (b) Account current,

and explain the ordinary circumstances in connection with these accounts; also the book-keeping involved.

FINAL EXAMINATION.—June 1898.

Time allowed—three hours.

THE ADJUSTMENT OF PARTNERSHIP AND EXECUTORSHIP ACCOUNTS.

1. You are required to prepare final accounts and balance-sheet of the partnership business of Snowfield and Heatly from the following particulars, dated December 31st, 1897: twelve months having elapsed since the previous stocktaking, it being agreed that the business shall be closed up as from this date, the results being unprofitable, and neither partner understanding the class of trade.

The administration of the business has, to a large extent, been left to a manager, Snowfield not devoting any time to the concern, and Heatly only a small portion of his time.

The business is to be closed, subject to the following terms provided by the articles of partnership:—

Shares 10/21 and 11/21 respectively, in the event of the trading resulting profitably, but in case of loss upon trading, such loss to be borne in equal shares.

The stock-in-trade £6,870, December 31st, 1897, was sold for £3,150 for prompt cash, expenses and commission connected with same being £150.

Interest at 5 per cent. per annum to be credited on partners' capital accounts.

NOTE.—All other interest has been charged in the accounts.

Trial Balance, December 31st, 1897.

	£	s.	d.	£	s.	d.
Snowfield, Capital, December 31st, 1896..	..	..	..	1,845	0	0
Heatly do. do.	..	..	..	1,440	0	0
Snowfield, Loan to Partnership..	..	..	..	4,974	0	0
Heatly Due "Fixtures, surrendered to Landlord, in lieu of his accepting possession of premises, to be written off ..	210	0	0	..	..	..
Rent, Gas and Insurance ..	..	..	..	390	0	0
Accountants' Charges ..	..	..	..	930	0	0
	..	..	..	63	0	0
Carried forward ..	1,593	0	0	8,259	0	0

	£	s.	d.	£	s.	d.
Brought forward	1,593	0	0	8,259	0	0
Stationery and Stamps	300	0	0			
Bad Debts	36	0	0			
Salaries and Wages	621	0	0			
Incidentals (Sundry Trade Expenses)	90	0	0			
Interest	405	0	0			
Discount	15	0	0			
Purchases	4,006	0	0			
Sales				6,010	0	0
"				222	0	0
Stock, December 31, 1896 ..	7,425	0	0			
	£14,491	0	0	£14,491	0	0

NOTE.—All liabilities and assets are provided for in the foregoing particulars.

2. The joint profits of Small and Hurley for the past three years have only averaged £280 per annum, but interest on loans, amounting to £100, and a small payment for Income Tax (say) £1 5s. per annum, have been reckoned among the business expenses. Their business rent is £200, and Hurley resides upon the premises, but is not charged anything for his occupation. What Income Tax return would they have to make?

3. A and B, equal partners in business, take stock, and finding that the books are in balance, A prepares a balance sheet. B, however, discovers that the following matters require adjusting:—

- (i.) Drawings equal, with the exception of interest upon £500 drawn by A, nine months before stock-taking (as compared with B's drawings), and the interest thereon omitted to be charged.
(Interest at 5 per cent. per annum).
- (ii.) A has included in B's drawings account a sum of £80, drawn out of the business, and spent by B upon business matters solely, as mutually agreed.
- (iii.) Goodwill account to be reduced from £800 to £700, pursuant to articles of partnership.
- (iv.) Fixtures, fittings, and trade utensils, to be reduced from £1,000 to £950, pursuant to articles of partnership.

You are called in to put matters straight, journalise the adjusting entries and amend the capital accounts as prepared by A, which showed as follows, viz.:—

A's Capital,	£8,672	10	0
B's ..	8,948	6	0

4. The partners ip hitherto existing between Brown and Crusoe is agreed to be dissolved, upon terms which are left to you to arrange equitably. Crusoe, who continues, is the managing man, his capital is £1,000, and he takes 2/5ths profits. Brown, who has not taken much active part, takes 3/5ths, and has a capital of £7,000. During five years the profits, after all reserves had been made, were £1,000, £1,200, £1,300, £1,500, and £1,650 respectively. Lease has five years unexpired, and will have to be renewed at a further rental of £100. Draw up a report containing your award.

5. In the case of property in certain investments being left equally to two legatees, the elder to have his share upon attaining his majority, and the trustees, under the powers of the will, being directed to divide fairly instead of selling out:—

How would you draw up the accounts showing the division? Cost price, or present market price? State reason.

6. You are required to raise *pro forma* Executorship Accounts from the following particulars:—

NOTE.—Care must be taken to distinguish between Income and Capital, the testator having bequeathed legacies to Sons and to Daughters, and a life interest in the income from the remainder of the estate to his Widow.

	1896.		RECEIPTS.	PAYMENTS.
July 1.	Cash in the house	£200	0	0
" 1.	Balance at General Banking Co. Ltd.	600	0	0
" 10.	Rent of a leasehold house, 1 qr. due Midsummer, 1896	30	0	0
" 14.	Ditto freehold ditto	50	0	0
Aug. 20.	Furniture, &c., sold for	500	0	0
Sept. 1.	Leasehold property sold for ..	1,500	0	0
" 1.	Freehold "	4,000	0	0
" 29.	Int. on Loan to a borrower, less tax	23	0	0
" 29.	Repayment of Loan to a borrower ..	1,000	0	0
1897.				
Jan. 1.	Div. on £5,000 G. W. Ry. Deb. Stock, less tax	145	0	0
" 1.	Ditto £5,000 India 3½ Stock ditto ..	175	0	0
" 20.	G. W. Ry. Deb. Stock, £5,000 sold for	5,500	0	0
" 20.	India 3½ Stock, £5,000 do. ..	5,750	0	0
1896.				
July 6.	Funeral expenses as per Account of Universal Burial Co. Ltd. ..	£30	0	0
" 10.	V. Williams, M.D., for attendance on testator	25	0	0
" 10.	Rent of leasehold house, six months due Midsummer, 1896 ..	10	0	0

Aug. 20.	Probate Duty and Fees ..	500	0	0
" 20.	Fox & Co., Charges of and incidental to sale of testator's furniture	35	0	0
Sept. 1.	Ditto leasehold and freehold properties	95	0	0
" 1.	Legal Expenses, as per P. Quillman's Account of Costs ..	52	10	0
" 1.	Repairs to leasehold property ..	30	0	0
" 1.	Ditto freehold ditto ..	50	0	0
1897.				
Jan. 1.	Sundry disbursements as per schedule	42	10	0
" 20.	Brokerage on Sale of Stocks ..	12	10	0
Feb. 10.	Additional Probate Duty ..	36	0	0

7. In reference to the preceding question, raise accounts completing the trust from the following particulars:—

The will of the testator directs payment of legacies to—

SONS.		DAUGHTERS.	
Richard ..	£2,500	Alice ..	£2,500
William ..	2,000	Bertha ..	3,000
		Dorothy ..	3,000

These legacies were paid 1st May, 1897. You are required to show the principal amount upon which the widow is entitled to receive income from.

FINAL EXAMINATION.—June, 1898.

Time allowed—one-hour-and-a-half.

THE LAW RELATING TO PARTNERS AND EXECUTORS.

1. What is the usual course of procedure in an action for the dissolution of a partnership?
2. A is a partner in the firm of A, B and C. A is also a trustee for X, and improperly employs trust property in the business of A, B and C. To what extent (if at all), are B and C liable for such breach of trust?
3. In what cases is a retiring partner discharged from existing liabilities to a creditor of the firm?
4. What is the authority of each partner after a dissolution to carry through incomplete transactions, and to wind up the affairs of the partnership?
5. What is the general rule as regards the authority of one partner to bind the firm? Give as many instances as you can of acts of one partner which would and would not be binding on the firm.
6. During the continuance of a partnership will the Court ever, and if so, when and in what manner, decree specific performance of particular clauses in the partnership articles?
7. How are the rights and obligations of partners to be determined with regard to matters upon which the articles of partnership are silent, and upon what principle are the articles in any case to be construed?
8. What effect has the doctrine of reputed ownership on the distribution of assets in the bankruptcy of a firm?
9. Is there any, and if so what, difference between the rights and liabilities of an executor and of an administrator with respect to carrying on the business of a deceased person?
10. Sketch briefly the effect, on the position of the personal representative, of the Land Transfer Act, 1897.
11. A dies intestate, leaving a widow and the following relatives: a paternal uncle, a maternal uncle, a nephew, and a niece. To whom will his real and personal estate respectively go?
12. Is an executor entitled under any, and what, circumstances, to pay a statute-barred debt? Will such debt be paid in an administration action?

FINAL EXAMINATION.—June, 1898.

Time allowed—one-hour-and-a-half.

THE LAW OF ARBITRATION AND AWARDS.

1. In what different modes can matters in dispute be referred to arbitration? Does the Arbitration Act, 1889, apply to every submission?
2. Would the following awards be good? :—
 - (a) An arbitrator determines all matters except one, which he particularly excepts out of his award, and states that he has not decided.
 - (b) In a dispute whether A has been in partnership with B, an award that if a partnership ever existed, it was terminated by consent on a certain day.
 - (c) An award that A should release to B all actions and debts except bonds made for the performance of former awards.
3. Draw an ordinary form of submission to arbitration of a dispute as to whether any money is due from A to B as the price of goods sold and delivered.
4. What are the formal requisites of a valid award, and under what circumstances is an award referred back to the arbitrator?

In references by consent out of court :—

5. When is a submission irrevocable, and under what circumstances will legal proceedings be stayed thereunder?
6. Unless a contrary intention is expressed, what provisions are implied in submissions?
7. What power has an arbitrator (1) over costs (2) to compel the attendance of witnesses (3) to administer oaths (4) to correct a mistake in an award?

In references under order of the Court :—

8. What authority has the referee with respect to (a) discovery and production of documents (b) costs (c) enforcing an order by attachment? Has the Court power, notwithstanding the reference, to order inspection of documents?
9. How can the report of a referee be questioned before judgment is entered?
10. In what classes of cases is express power given to the Court to order a reference?
11. In what manner can an award be enforced?
12. When may, and when must, an arbitrator state a special case?

FINAL EXAMINATION.—June, 1898.

Time allowed—*one-hour-and-a-half.*

MERCANTILE LAW.

1. Explain the terms ratification, escrow, right in rem, right in personam, active lien, passive lien, estoppel in pais, contract, condition, warranty.
2. On the 11th January A obtains judgment against B for £1,000. On the 14th January B sells a freehold house belonging to him to C for £1,500. What are A's rights (if any) against the house sold to C?
3. Explain "privity of contract" and "privity of estate." To what extent (if at all) is the assignee of a lease liable to the lessor on the covenants contained in the lease?
4. A in London writes to B in Newcastle offering to sell him a certain gas engine for £80, and to keep the offer open for a week. A's letter is posted on June 5th, and is received by B at 10 a.m. on June 6th. At 4 p.m. on June 6th, A posts a letter revoking his offer, and B receives this at 10 a.m. on June 7th. At 5 p.m. on June 6th, B posts a letter accepting the offer, and A receives this letter at 9 a.m. on June 7th. At 2 p.m. on June 6th, A sold and delivered the engine to X. What are B's rights (if any) as against A and X?
5. In what manner, and for how long a period, can a creditor keep alive a simple contract debt?
6. How far is an inn-keeper obliged to receive guests and their goods? What is his liability for the goods the guests bring with them?
7. What is the difference between a factor and a broker? X lets a piano to Y on the usual hire purchase system. Y sells the piano to Z before Y has paid all the instalments under the agreement. Discuss the position of X, Y, and Z respectively.
8. To what extent are contracts in restraint of trade valid? Can such a restraint be unlimited as to space.
9. What must a plaintiff prove to succeed in an action of deceit?
10. A draws a cheque for £50 so negligently that it is afterwards altered to £450 and paid as £450 by the bank. A also draws a promissory note for £50 so negligently that it is afterwards altered to £950, and discounted by a *bond fide* holder for value. Discuss A's position in each case.

FINAL EXAMINATION.—June, 1898

Time allowed—*one-hour-and-a-half.*

THE RIGHTS AND DUTIES OF LIQUIDATORS, TRUSTEES AND RECEIVERS.

1. What is meant by the re-construction of a Company. In what manner is it most frequently carried out?

In a voluntary winding-up:—

2. How is a liquidator to ascertain the liabilities of a company, and to get the time for making claims limited? Where he is not satisfied with the validity of a claim, what courses are open to him?
3. What is the effect of a supervision order?
4. How and when should the liquidator pay dividends to (1) creditors, (2) contributories?
5. What is the power and duty of a liquidator as to settling the list of contributories? Can he rectify the register?

In a winding-up by the Court:—

6. Give instances showing how the Winding-up Act, 1890, has enlarged the authority of the liquidator as compared with his position under the earlier Companies Acts. In what manner can his discretion be controlled?
7. What authority and duty have the committee of inspection with regard to the books to be kept by the liquidator, and the audit of his accounts?
8. What are the regulations affecting the liquidator with respect to (a) the collection and distribution of assets, (b) making calls?
9. What special regulations govern a trustee where he carries on the business of a debtor?

10. If a secured creditor assesses the value of his security in his proof, what are the trustee's rights in respect of the security; and what right has the secured creditor as against the trustee?

11. What is the effect of a disclaimer of onerous property by a trustee in bankruptcy?

12. What power have the creditors to require the trustee to summon a meeting, and for what purpose may he or any person aggrieved by him appeal to the court?

13. When has a mortgagee power to appoint a receiver? Can such receiver (a) distrain for rent in arrear, (b) insure against loss by fire?

FINAL EXAMINATION.—June 1898.

Time allowed—two hours.

JOINT STOCK COMPANY AND BANKRUPTCY LAW.

1. What precautions should be observed by a person advancing money to a company on mortgage securities? A is the holder of a debenture in a company secured by a floating charge. The company, in order to obtain an advance to enable it to carry on its business, mortgages by deed a specific part of its property to B. Point out what are A's rights as against B. (1) Where B lent with notice of A's debenture (2) without such notice.

2. A compulsory winding-up order against a limited company has been made. What remedies (if any), are available to debenture holders of such company, who are not secured by a trust deed, and when the company is not in default in payment to them of principal and interest?

3. A is a shareholder in the X company. A dies, and appoints B his executor. Explain carefully B's position as regards the company.

4. Mention some of the provisions of the Companies Acts, with regard to the register of members of a company, and the annual list of members required to be forwarded to the Registrar of Joint Stock Companies.

5. In the event of the winding-up of a company, to what extent are present and past members liable to contribute to the assets of the company?

6. In case the shares of a company have not all been allotted, is such company precluded from commencing business or making calls? Give reasons for your answer.

7. What are the chief Statutory provisions relating to the appointment of the auditors of a company, and the method of conducting the audit, and by what principles and on what basis should the auditors proceed?

8. X, who is insolvent, makes (a) an ante-nuptial settlement (b) a post-nuptial settlement for the benefit of his wife. Can either or both of these settlements be set aside? Can the court punish X in any manner for making them?

9. Explain carefully the position of a bankrupt as to property acquired by him after he has become bankrupt, but before he is discharged.

10. Is a contract determined by one of the parties to the contract becoming bankrupt? X buys goods on credit from Y. Before Y has parted with the possession of them, X becomes bankrupt. What are the rights and liabilities of Y and the trustee in bankruptcy of X with regard to the contract?

11. Mention property which a bankrupt could not himself have claimed or retained, but which, nevertheless, will vest in the trustee in his bankruptcy.

12. In what manner did the Bankruptcy Act, 1883, alter the law with regard to the writ of *elegit*? What was the reason of the alteration?

13. What rights has a landlord for the recovery of rent due from a tenant who becomes bankrupt? In what manner may these rights be lost?

14. A is indebted to B. A dies, and his estate is insolvent. In what respects might it be advantageous to B that B should take proceedings to have A's estate administered in Bankruptcy instead of in the Chancery Division?

PRELIMINARY EXAMINATION.—Dec., 1898.

Time allowed—two-hours-and-a-half.

I.—ARITHMETIC.

1. If the value of the United States dollar be 4s. 2d., how many dollars must be given for £500?

2. A merchant fails and pays 10s. 3d. in the £, how much will a creditor receive on an account of £545 17s. 6d.?

3. Divide 11 by 101; multiply 75 by 10008.

4. Find the present value of £1,836 due four years hence at 5 per cent. simple interest.

5. After paying commission for rent collection at the rate of 4d. in the £, a landlord has £491 13s. 4d. remaining; what is the rent collected?

6. A tradesman's prices are 20 per cent. above cost price; if he allow a customer 10 per cent. on his bill, what profit does he make per cent.?

7. If a person has a yearly income of £350, and he spends at the rate of £78 10s. 8½d. in 85 days, how much will he be able to lay by at the end of the year?

8. The daily receipts of a grocer for the week are as follows:—Monday, £4 15s. 3½d.; Tuesday, £5 13s. 0½d.; Wednesday, £7 16s. 10½d.; Thursday (being a holiday), nothing; Friday, £3 18s. 11d.; and Saturday, £15 19s. 7½d.; find his average daily receipts (1) excluding Thursday, and (2) including Thursday.

9. A merchant insures his warehouse and goods for £12,500, ⅘ of this sum being for his warehouse, and ⅕ for his goods. The warehouse is insured at 12s. 6d. per cent., and the goods at 24s. 6d. per cent.; find the amount of the premium he pays.

10. What sum will amount to £405 3s. 4½d. in four years at 5 per cent. compound interest?

PRELIMINARY EXAMINATION.—Dec., 1898.

Time allowed—three-quarters-of-an-hour.

II.—DICTATION.

The tolerance which the average man shows for noise, much of which is quite unnecessary, is, perhaps, not so very surprising; for to out-shout one's neighbours, figuratively speaking, appears to have become one of the essential conditions of success. What is the rivalry of advertising tradesmen but an attempt to out-scream one another? The advertiser shrieks to the townsman in sky-signs and in the hideous coloured legends that flash and disappear and flash again on the fronts of buildings and the sides of towers; he yells to the disgusted passenger by train from ugly hoardings planted in fair green meadows; and bawls to country folk from dead walls, the sides and gables of barns and outhouses, and even from the very stones and posts beside the road. One ingenious device to attract attention succeeds another with breathless rapidity. In the babel of pictorial advertisement, wherein the producers of soap and candles, typewriters and mustard, cocoa and cigarettes, boots and lime juice, and the rest—all, so to speak, shout at the top of their voices to the passer-by to listen, admire, and purchase—the man who can make his scream more plainly heard above the rest wins the prize.

In many other directions it is the same. The organisers of each successive exhibition feel bound to make a more daring bid for attention and support than their predecessors. The monstrous Eiffel Tower leads to the more hideous Great Wheel, and ingenious mortals are now deluging those responsible for the next great Paris Exhibition with devices and designs for all kinds of still more *outré* erections. It is a noisy world where even the buildings become "loud" in pattern. America has lead the way in architecture of this school. In New York and Chicago the "sky-scraping" piles of offices and warehouses are screams in stone and steel. In more peaceful days our forefathers erected buildings which we now speak of lovingly as dreams in stone and marble. The difference between dreams and screams is the difference between the beauty produced in the ages of leisure, and the hybrid ugliness produced in an age which knows little and reckes less of leisure. Literature suffers from the same disease. In certain directions the writers of fiction seem to be trying to outshine one another. There is a brisk competition in horrors, and the supposed inhabitants of distant planets, as well as the myriad millions of the Far East, are dragged into the arena of torture. The ghastly is, of course, no new element in fiction. But lately, in some cases, the horrible in its crudest forms seems to be worshipped for its own sake. The writers of gruesome tales, determined like the fat boy to make our flesh creep, appear to be trying to outshriek one another, to wade in deeper and deeper seas of "gore"—until the results approach perilously near the verge of the ludicrous.

PRELIMINARY EXAMINATION.—Dec., 1898.

Time allowed—two-hours-and-a-half.

III.—ENGLISH GRAMMAR AND COMPOSITION, ENGLISH HISTORY AND GEOGRAPHY.

1. Write a short essay on "The Valley of the Nile," or "The National Importance of Sea-power."
2. Give the plural of knife, apparatus, index, brother, money, draughtsman, mother-in-law, staff; and the past tense and past participle of bite, steal, flee, hit, overcome, blow.
3. Explain noun, verb, tense, interrogative pronoun, predicate, mood.
4. With what leading events in our history do you connect the reigns of Edward I, Edward III, King John, Edward IV, Henry VIII, William and Mary? Give dates where you can.
5. Write a short account of Cromwell, Marlborough, Edward the Confessor, Wellington, Nelson.
6. Short note upon Agincourt, Ship Money, Curfew, Boston Tea Riots, Plassy, Lords and Commons, the Stuarts, the House of Hanover.
7. Where are Cairo, Ottawa, Panama, Manila, Suez, Bombay, the Khyber Pass, San Francisco, Alaska? Explain how they are important.
8. Draw a rough outline map of England and Wales, marking three principal naval ports, five important rivers, and the position of Newcastle, Birmingham, Hull, Norwich, Manchester, Sheffield, Cardiff, and Bristol.
9. Ment on the capital towns of Brazil, the United States, Newfoundland, Switzerland, Roumania, Japan, Chili, China, the Transvaal.

PRELIMINARY EXAMINATION.—Dec., 1898.

Time allowed—one hour-and-a-half.

IV.—FRENCH.

N.B.—Candidates may do either the French or the German Paper.

1. Translate into English:—

La reine, dont une petite toux sèche indiquaient le malaise, se baissa pour ramasser le mouchoir qui était tombé à ses pieds; mais, plus prompt qu'elle, son petit chien s'en empara et courut le porter à madame Elisabeth. La reine continua donc de monter, et, après quelques marches, se trouva à son tour devant Geneviève.

"Oh! des fleurs!" dit-elle; "il y a bien longtemps que je n'en ai vu. Que cela sent bon, et que vous êtes heureuse d'avoir des fleurs, mademoiselle."

Prompte comme la pensée qui venait de se formuler par ces paroles douloureuses, Geneviève étendit la main pour offrir son bouquet à la reine. Alors Marie-Antoinette leva la tête, la regarda, et une imperceptible rougeur parut sur son front décoloré.

2. Give the meaning and the present and past participles of *paraître*, *avoir*, *vaincre*, *mourir*, *savoir*, *craindre*, *boire*.

3. Give the singular of *yeux*, *travaux*, *auxquelles*, *chevaux*; and the feminine of *tous*, *empereur*, *frais*, *gentil*, *héros*.

4. Give the French for—it is raining; it is fine; I am well; to-morrow; Monday; Friday; fifteen.

5. Translate into French:—

- (a) What is the time? It is a quarter to three.
- (b) I must go home now.
- (c) Your friend's book is beautiful, but mine is not.
- (d) You ought not to walk there.
- (e) I know him well; he has given much money to the poor.
- (f) This house is cheap, that one is dear.

PRELIMINARY EXAMINATION.—Dec., 1898.

Time allowed—one hour-and-a-half.

IV.—GERMAN

N.B.—Candidates may do either the French or the German Paper.

1. Translate into English:—

a. Der Frühling und der Herbst hat seine Freuden: dieser giebt Früchte, jener Blumen.

b. Verachtest du so deinen Kaiser, Tell, und mich, der hier und seiner Statt gebietet?

c. Der Mond, dessen Scheibe fast voll war, beleuchtete die runden Gipfel des Gebirges, in dessen Thale Carracas liegt.

d. Ertragen muß man, was der Himmel sendet.

e. Ich reise zu Lande, zur See, zu Pferde, zu Wagen, zu Fuß.

f. Von ihrem Sohne hatte die Königin von Schottland keine Hilfe zu erwarten.

2. Give the genitive singular, prefixing the definite article, and the nominative plural of *Haus*, *Schiff*, *Statt*, *Dorf*, *Hut*, *Äcker*.

3. Decline *der Sohn*, *ich*, *dieses grüne Feld*.

4. Write down the first person singular imperfect and past participle of *können*, *beginnen*, *lassen*, *werten*, *bringen*.

5. Translate into German:—

a. My friend came from Berlin yesterday.

b. Have you ever been in Germany?

c. What is the time? It is a quarter to eight.

d. To whom do those handsome horses belong?

PRELIMINARY EXAMINATION.—Dec., 1898.

Time allowed—one hour-and-a-half.

V.—ELEMENTARY LATIN.

1. *Translate into English—*

- (a) Protinus Aeneas celeri certare sagittâ Invitat qui forte veliut, et præmia dicit.
 - (b) Consulibus statim ad urbem regressis, minuitur timor.
 - (c) Rogavit casum an consilio factus sit mundus.
 - (d) Æneas primique duces et pulcher Iulus Corpora sub ramis deponunt arboris altæ.
 - (e) Cum Antonius domum advenerit, omnia intelliget.
2. Give the genitive singular of mare, puer, cornu, grex, pectus, domus, populus, hic, ille, and their meanings.
3. Give the superlative of bonus, magnus, altus, niger, and the comparative of malus, felix, levis, atrox, and their meanings.
4. Give the first person singular perfect indicative of vinco, curro, loquor, do, frango, and the past participle of jubeo, scribo, facio, rideo, and their meanings.

5. *Translate into Latin—*

- (a) Cæsar said that he would come.
- (b) When the general was absent the soldiers fought the enemy.
- (c) It is a man's nature to err.
- (d) It is right for you to do this.
- (e) Is he not a good man and worthy of praise?

PRELIMINARY EXAMINATION.—Dec., 1898.

Time allowed—two hours.

VI.—ALGEBRA AND EUCLID.

1. Find the continued product of $x+3$, $x+4$, and $x+6$.
2. Find the Highest Common Factor of x^2+3x+2 and x^2+5x+6 .
3. Divide $x^6-4a^2x^4+4a^4x^2-a^6$ by x^2-a^2 .
4. Solve the equations:—(i) $7x+4=25x-32$.
 (ii) $\frac{x}{2} + \frac{x}{3} + \frac{x}{4} = 39$.
 (iii) $x^2+6x=40$
5. Define a circle, a rhomboid, a plane rectilineal angle, parallel straight lines, an obtuse angled triangle.
6. If two triangles have two sides of the one equal to two sides of the other, and have likewise their bases equal, the angle which is contained by the two sides of the one shall be equal to the angle which is contained by the two sides equal to them of the other.
7. Bisect a rectilineal angle, that is, divide it into two equal angles.
8. Describe a square on a given straight line.

INTERMEDIATE EXAMINATION.—Dec. 1898.

Time allowed—three hours.

BOOK-KEEPING AND ACCOUNTS, AND GENERAL COMMERCIAL KNOWLEDGE.

1. Write briefly your views of "up-to date" Book-keeping, and explanatory of the leading features.
2. Bearing on Double entry; analysis (Dissection) plays no mean part by saving repetition and distributing totals.
Describe its purpose and action as regards Sales, Purchases, and Cash.
3. What is Capital as known in Book-keeping?
How is it determined?
What are its fluctuations, and how is it verified?
4. In what does Capital in an ordinary concern differ from Capital in a Limited Company, and how are the Capital accounts raised in the first instance?
5. Describe the difference between the Journal and the Cash-book, and the several uses of each; also state in what essential a Cash Account differs from a Revenue account?
6. Rule a specimen Cash-book concisely, dealing with (among other matters), *Bank Columns, Bills Receivable and Payable*, and make a few representative entries in same.
7. Let some of the above entries go to make up a Cash reconciliation Account; that is to say, bringing the Cash-book and the Pass-book in accord at the close of a trading period.
8. State the leading items which go to make up Trading Account and Profit and Loss, range them with a view to getting out a Gross and Net Profit.
9. "A" is trading in Manchester on his own behalf, he is also jointly and equally trading with "B" in Melbourne under the title A. B. & Co.

No. 1 is a statement of the Manchester position.

No. 2 " " " Melbourne " "

No. 1.		No. 2.
£2,000 Sundry Assets, (Depreciable.)	Particulars as No. 1.	£2,000
1,700 Book Debts, Bank balance, &c.	" "	2,000
4,600 Sundry Creditors.	" "	1,000
1,000 Melbourne Dr. to Manchester.	" "	1,000

In both cases write 20 per cent. off the assets styled Depreciation, then:

What is "A" worth if both Estates were realised?

10. The following is the trial Balance of Messrs. Block and Cleaver in joint co-partnership on balancing for year ending December 31st, 1897:—

Block, Capital	..	..	..	£10,050	0	0
Cleaver "	..	..	..	9,750	0	0
Trade Creditors	..	..	..	2,650	12	6
Goods Sold	..	..	..	54,220	14	6
Stock	..	..	£5,985	12	1	
Book Debts	..	..	17,110	0	6	
Bank of Australasia	..	..	3,510	1	4	
Incorporated Accountants' charges	..	..	105	0	0	
Bad Debts	..	..	96	4	2	
Carriage and Cartage	..	..	1,021	3	6	
Discounts and Allowances	..	..	2,461	4	2	
Fire Insurance	..	..	69	0	0	
Wages	..	..	4,462	1	9	
Rent, Rates, Taxes, &c.	..	..	3,172	4	2	
Office Expenses	..	..	242	1	2	
Salaries	..	..	1,542	6	3	
Repairs and Cleaning	..	..	164	2	4	
Goods Purchased	..	..	35,981	4	2	
Fixtures	..	..	749	1	5	
			£76,671	7	0	£76,671 7 0

The Stock-in-Trade at end of period is £6,120 4s. 2d. Prepare Trading Profit and Loss Account and Balance Sheet.

INTERMEDIATE EXAMINATION.—Dec., 1988.

Time allowed—three hours.

BOOK-KEEPING AND ACCOUNTS, AND GENERAL COMMERCIAL KNOWLEDGE.

11. Name the books other than the books of Account customarily kept or supervised by the Secretary to a Limited Company.

12. The Everlasting Trading Company, Ltd., has gone to allotment. Subscribed £20,000 in £1 shares, payable 2/6 on application, 7/6 on allotment. Vendor is credited with £7,000 in fully-paid shares, that being the purchase price of the Stock, Goodwill, &c.

Make the Journal entries necessary to bring these transactions to account.

13. First and Second calls of 2/6 each have been made and paid except as regards £50.

Journalise these transactions, and draft the Capital Account as it would appear in the Balance Sheet.

14. Later on the Company issued 5 per cent. Debentures to the amount of £2,000.

What is a Debenture, also Mortgage Debenture?

Illustrate the process of dealing with same in the books of the Company.

15. You purchase goods for £248 and sell them for £300.

What is the profit on the turnover?

You also purchase goods for £135, and wish to get 22½ per cent. on the turnover.

For what amount should you sell them?

Showing the working in both instances.

16. A owes B £425, and engages to pay him as follows, viz. :—

i.—By accepting a Bill of Exchange for £300, drawn from the 1st of November, at 3 months.

ii.—By giving a Promissory Note for £70 payable on demand.

iii.—By accepting a Bill at Sight for the balance.

Instance the three, and stating the stamp duties.

17. Circumstances arise causing A to give a Qualified Acceptance for the £300.

Give at least three examples of Qualified Acceptance.

18. A meets the Sight Bill and Promissory Note, and pays £100 17s. 8d. off the £300 bill, leaving £199 2s. 4d., which is renewed at maturity for three months, plus interest 5 per cent. per annum and stamp.

What is the due date and amount of the new bill?

19. B. Johnson buys goods as follows, at different dates, and undertakes to pay for them from the average (equated) date, viz. :—

July 6	..	..	..	£246
August 10	..	..	..	60
September 15	..	..	..	100
October 29	..	..	..	120

£526

What is the average date?

20. B and C are creditors of A for £206 and £42 respectively. A remits B £250, instructing him to pay C less 1½ per cent. discount and hold the balance after settlement of his (B's) account.

Journalise these transactions.

INTERMEDIATE EXAMINATION.—Dec., 1898.

Time allowed—two hours.

THE ADJUSTMENT OF PARTNERSHIP AND EXECUTORSHIP ACCOUNTS.

1. At the close of the winding up of an executorship estate, and the paying out of the beneficiaries, what accounts should be prepared and rendered?
2. £10,000 in Consols, being in trust estate are sold out and the proceeds re-invested in Great Central 4 per cent. Preference. The change represents (owing to increase in value of Consols) an increased investment of £300. How should this increased value be treated with respect to income and residuary?
3. In the adjustment of partner's accounts, how ought the losses to be paid as between themselves?
4. You are instructed to draft and write up the accounts of an executorship estate. What books, documents, and papers would you require?
5. A and B commence business with capital of £1,000 and £2,000 respectively. They gave the sum of £800 for the goodwill.

How would you deal with the goodwill in relation to profit and loss, profits being divided in proportion to capital?

INTERMEDIATE EXAMINATION.—Dec., 1898.

Time allowed—one hour.

THE LAW RELATING TO PARTNERS AND EXECUTORS.

1. Define partnership and distinguish partnership from co-ownership.
2. (a) A, B and C are partners as bankers; X becomes surety to the firm for Y's current account. Subsequently A retires from the firm.
(b) M, N and O are merchants carrying on business in partnership, and are in the habit, from time to time, of purchasing goods from Z. P becomes surety to Z for the balance of their account. Subsequently M retires.
Discuss the effect of the retirement of A and M respectively on the position of X and P.
3. A, B and C are partners. C assigns his share in the partnership to X. Examine the rights and liabilities of A, B, C and X.
4. A partnership deed provided for the continuance of a partnership for ten years. The ten years expired in 1897, but the partners still carry on the business. How do they stand in relation to each other?
5. Explain carefully the nature of a partner's lien.
6. X, by his will, left his real property to A, and his personal property to B. His property consisted of (a) some copyhold land (b) certain leaseholds (c) a freehold farm (d) large quantities of hares on his farm (e) several valuable horses at the farm (f) a mortgage on certain freehold land. To whom do the above belong?
7. What is meant by lapse. In what cases does the Wills Act (1 Vict. c. 26) prevent a lapse.
8. X dies intestate, leaving real and personal estate, a widow, and no relative by blood. To what persons and in what shares does his property belong?
9. State shortly the effect on the position of executors of the Land Transfer Act, 1897.
10. Under what circumstances are the following letters of administration respectively granted, viz. (a) *de bonis non*, (b) *pendente lite*, (c) *durante minore ætate*, (d) *durante absentia*, and when, in the last two cases, does the administrator's office cease.

INTERMEDIATE EXAMINATION.—Dec., 1898.

Time allowed—two hours.

THE RIGHTS AND DUTIES OF LIQUIDATORS, TRUSTEES AND RECEIVERS.

1. The M Company finds it necessary to make an arrangement with its creditors. How would such an arrangement commonly be effected.

In a voluntary winding-up—

2. Can (a) the liquidator, (b) a contributory, (c) a creditor, apply to the Court to determine any question arising in the winding-up, or to exercise the powers of the Court.

3. What is the effect of a voluntary winding-up on the status of a Company?

4. How are liquidators appointed? How is a vacancy in the office filled up?

In a winding-up by the Court—

5. When can a special manager be appointed? How is his remuneration fixed?

6. When, and to whom, can an application for the release of a liquidator be made?

7. What is the liability of a trustee for the rent, and upon the covenants contained in a lease formerly vested in the Bankrupt?

8. How must a trustee deal with moneys received by him?

9. Has a trustee in bankruptcy ever a right to property which, if the debtor had not become bankrupt, would not have belonged to the debtor?

10. What remedy has a creditor to enforce payment of a dividend due to him?

11. In what manner is money received by a receiver appointed under the Conveyancing Act, 1881, to mortgaged property to be applied by him?

FINAL EXAMINATION.—Dec., 1898.

Time allowed—three hours.

ADVANCED BOOK-KEEPING AND AUDITING, AND GENERAL COMMERCIAL KNOWLEDGE.

1. Write a short article upon the Journal, including:—

(a) Its form.

(b) Its principle.

(c) How the principle works in all proper Book-keeping, even in the absence of a Journal as a book.

2. You are instructed to institute a system of Book-keeping suitable for a client's Private Estate Account; Cash Book and Private Ledger only to be used.

How would you proceed?

Furnish three instances of each of Income and Expenditure, Cash Book entries, and Ledger Accounts to be shown.

Also prepare Balance Sheet, &c., from the following particulars:—

December 31st, 1897.

Balance at Bankers	£700	0	0
Cash in hand	20	0	0
Balance of Capital, Dec. 31, 1896		£26,466	0 0
Business Estate, Dec. 31, 1897	13,096	0	0
Freehold Properties, valued at	40,000	0	0
Household Furniture and Effects	1,200	0	0
Stocks and Shares	2,000	0	0
Sundry Debtors upon Loans ..	500	0	0
Loans upon Mortgage		£15,000	0 0
Sundry Cash Creditors		12,000	0 0
Profit made in Business in 1897..		5,000	0 0
Rents received		2,000	0 0
Dividends received		200	0 0
Interest	£1,050	0	0
Housekeeping Expenses, including Rates, Taxes, Gas, Water, Travelling Expenses, &c. ..	1,800	0	0
Subscriptions and Gifts	200	0	0
Repairs to Properties	100	0	0

3. What do you understand by a "Continuous Audit," and how do you propose to make such an one complete and effective? Say the Accounts, both Town and Country, are rendered every

month. Would you recommend any special rulings in the various Books to facilitate your work?

4. A Syndicate purchased the business of an Electrical Engineer, and sold to a Limited Liability Company, upon the following terms:—

Expenses up to Allotment to be borne by the Vendors to the Company.

Sold to the Syndicate—		Sold to the Company.	
Stock-in-Trade ..	£40,000 0 0	For	£45,000 0 0
Lease and Trade Fittings ..	5,000 0 0	"	8,000 0 0
Plant and Machinery ..	20,000 0 0	"	25,000 0 0
Goodwill ..	10,000 0 0	"	15,000 0 0
Patent Rights ..	5,000 0 0	"	7,000 0 0

The Company was successfully floated, and the Capital issue of £100,000 fully subscribed.

Capital £100,000 in £1 Ordinary Shares, Shares offered for subscription at par, payable as hereunder:—

On Application ..	2s. 6d. per Share.
On Allotment ..	2s. 6d. "
On 10th January, 1899 ..	7s. 6d. "
On 10th April, 1899 ..	7s. 6d. "

The Syndicate agree to accept in payment—£60,000 in fully-paid Shares, and £40,000 in Cash as received by the Company.

You are required to open the Books of the Company in accordance with the foregoing, and show the relative position of same with the Syndicate immediately after the third payment is completed.

5. Prepare Balance Sheet, &c. (from following particulars), set out in prescribed form for meeting the requirements of the "Hospital Sunday Fund," for the purpose of obtaining a grant from said fund to the "Metropolitan and General Dispensary."

Metropolitan and General Dispensary Accounts, for the year ending 31st December, 1897.

INCOME.		
Annual Subscriptions ..	£540 0 0	
Donations ..	14 0 0	
Hospital Sunday Fund ..	275 0 0	
Collections at New City Church ..	12 0 0	
Dividend from Invested Property ..	195 0 0	
Patients' Payments, Out-Patients ..	2,560 0 0	
" " Midwifery Fees ..	312 0 0	
Sundries ..	41 0 0	
Legacy—Exors. of the late Mrs. Gooddeed ..	100 0 0	
Gross Receipts from Bazaar ..	£2,878 0 0	
Less Expenses ..	54 0 0	
	<hr/>	
Cash in hand, 1st January, 1897 ..	2,784 0 0	
Balance at Bankers ..	30 0 0	
	<hr/>	
	300 0 0	

EXPENDITURE.

Drugs, Chemicals, Disinfectants, &c. ..	600 0 0
Dressings, Bandages, &c. ..	10 0 0
Sundries ..	4 0 0
Water ..	10 0 0
Fuel and Lighting ..	20 0 0
Rates and Taxes ..	48 0 0
Insurance ..	5 0 0
Repairs ..	4 0 0
Rent ..	120 0 0
Medical Fees ..	2,410 0 0
" " Midwifery ..	440 0 0
Dispensing Fees ..	180 0 0
Salaries and Wages ..	84 0 0
Printing ..	25 0 0
Sundries ..	5 0 0
Official Salaries ..	40 0 0
Commission to Collectors ..	18 0 0
Official Printing and Stationery ..	5 0 0
" Postage ..	1 0 0
Auditors' Fee ..	10 0 0

INVESTMENTS.

Purchased £1,500 State Railway Stock at par ..	£1,500 0 0
Purchased £1,000 State Bank Stock at par ..	1,000 0 0
	<hr/>
	£2,500 0 0
Balance at Bankers ..	610 0 0
Cash in hand ..	14 0 0

6. You are desired to investigate the affairs of a trader, with a view to turning the concern into a limited liability company. Books of account are in existence, but have been kept very imperfectly, and the cash book especially is totally unreliable, as the two sides, even if added up (which is not always the case), seldom agree. That a profit has been made is fairly certain, but as there is no account of private expenditure, and as the record of the business expenditure is anything but accurate, the proof is not easy. Bills are accepted, but occasionally as a matter of accommodation; the drawer retires them by giving his own cheque to the trader less the sum he charges for interest, and renews the draft. The ledgers are not reliable as far as keeping the proper Dr. and Cr. sides are concerned, and items sometimes appear without any corresponding items in the books of original entry.

How would you proceed, as please remember that you would not be allowed an indefinite time for your investigation

FINAL EXAMINATION.—Dec., 1898.

Time allowed—three hours.

ADVANCED BOOK-KEEPING AND AUDITING AND GENERAL COMMERCIAL KNOWLEDGE.

7. You are instructed by the creditors of Sanguine & Reckless, Merchants, with the view of carrying a private arrangement, to take a general account of the business estate, also of the separate private estates of the debtors, and to prepare a statement of affairs for presentation to a general meeting of the creditors; also to report upon the results of your investigation.

You are required to prepare examples of the foregoing, incorporating the usual circumstances, including secured creditors, and to supply imaginary figures.

8. The following figures, relating to the past six months' business, represent the state of the books of account of a marine insurance broker on 30th June, 1898. You are required to prepare therefrom:—

	Trial Balance.	Revenue Account.	Balance Sheet
Cash in hand..	£6 17 6		
Balance at Bankers..	954 6 3		
Reserve for Doubtful Debts ..	1,204 6 8		
Sundry Drs. upon Bills Receivable in hand ..	3,957 7 6		
" " " open Account ..	23,373 6 3		
" Crs. " " " " ..	6,824 17 6		
" Cash Crs " " " " ..	10,000 0 0		
Capital, 31st December, 1897 ..	6,376 1 3		
Receipts, Insurance for six months to June 30th, 1898 ..	46,174 2 1		
Payments, Insurance for six months to June 30th, 1898 ..	41,082 10 0		
Rent ..	150 0 0		
Salaries ..	750 0 0		
Office Expenses ..	200 0 0		
Auditors' Charges ..	105 0 0		

9. You are appointed auditor to a limited liability company from the inception. State the whole of your duties for the first year's transactions, also the various points to be observed for guiding you in the adjustment of and raising of accounts.

10. A commission salesman's and dealer's affairs stand as follows on January 1st:—

Cash at Bank ..	£406 8 8
Cash in hand..	86 16 5
Debtors ..	6,030 15 8
Bills Receivable ..	838 15 0
Stock ..	24 16 2
Sundry Creditors ..	£3 13 9
Capital ..	7,383 18 2
	£7,387 11 11
	£7,387 11 11

The following are a week's transactions:—

Cash received on Ledger Accounts..	£1,612 11 7
R. M. Sales ..	570 0 10
Amount charged to Carriage Account, for which a contra is passed to credit of Railway Company (Sundry Creditors' Account), through Cash Book ..	0 1 9
Paid into Bank ..	2,053 15 5
Sundry Cash Payments charged to Sales Ledger ..	0 4 9
Paid Account Sales in Cash..	3 0 0
Railway Charges paid out of Cash—deducted from Account Sales ..	56 19 5
Wages, Rent, and other Expenses paid per Cash ..	36 1 0
Credit Sales (Day Book) ..	2,021 12 6
Paid Cheques for Purchases, and net amount of Commission Accounts ..	2,424 7 5
Cheque paid for Electric Lighting..	23 18 9
Commission (deducted from Accounts Sales)	64 0 1
Sundry Items deducted from Account Sales and placed to credit of Accounts in Sales Ledger ..	6 8 5
Sundry small items from Consignments Book not paid, but credited to Sundry Creditors' Account..	1 2 8
Consignments and Purchases Book Total..	2,552 18 0
Allowances to Customers ..	0 6 9

On January 8th, the balances stood as follows:—

Stock ..	£38 7 5
Sundry Creditors' Account ..	1 18 2
Cash at Bank ..	11 17 11
Cash in hand ..	119 10 0
Sundry Debtors ..	6,433 6 2
Bills Receivable ..	838 15 0
	T

From the foregoing prove separately—

Cash Book.
Bank Book.
Sales Ledger.
Consignment and Purchases Account.

and draw up profit and loss account and a balance Account to prove the whole.

11. Furnish two example accounts of a "sinking fund," and define the objects of raising a sinking fund in each of the cases instanced.

Take care to select two suitable instances for the raising of said account.

12. In your oversight of a manufacturing trader's affairs you find the position of the consignment accounts to be as follows:—

The goods, when shipped by your client, are invoiced *pro forma* at usual export prices, but the articles are very various, and the cost prices not forthcoming. Account sales are rendered by the consignees as the goods are sold, and an account sales may contain portions of two or three consignments, particulars of each case separate of course, with the proper mark and number stated against each. One consignee deducts expenses and commission from each account sales, another only deducts the expenses and charges commission to an account current. The first remits the exact net amount of the account sales, the other on account only, and sends an account current every three months. Both account sales and accounts current are in Indian currency, although remittances are sent forward in English money at the exchange of the day. As far as the second consignee is concerned, in no case does the amount remitted cover any particular consignment, but portions of several. How would you propose to arrange your client's consignment account, so as to exhibit, with as near an approximation as possible, the position of affairs, both as regards balances outstanding and profit transferable at the time of stocktaking?

13. How do you distinguish between a reserve and a reserve account? Illustrate the distinction.

FINAL EXAMINATION.—Dec., 1898.

(Time allowed—three hours.)

THE ADJUSTMENT OF PARTNERSHIP AND EXECUTORSHIP ACCOUNTS.

1. Prepare *pro forma* accounts representing six months' trading ending December 31st, 1897, of a manufacturing partnership business, incorporating the following circumstances:—

Purchases.
Sales.
Management salary paid to acting partner.
Counting-house salaries.
Warehouse salaries and wages.
Porters' Wages.
Factory " "
Time Discount.
Trade " "
Maintenance charges upon plant and machinery.
Depreciation upon plant and machinery.
Payment for income tax.
The various items of working expenses classified.
Depreciation upon leases.
" " fixtures and fittings.
Trade creditors.
" debtors.
Cash creditors.
Outstanding liabilities for rent, salaries, wages, lighting, taxes, interest, etc.
Balance at bankers.
Cash in hand.
Reserve for doubtful debts.
Bad debts to be written off.
Stock-in-trade.
Unfinished goods in course of manufacture.

Partners' drawings—

A B £150 on the 1st of every month = £900 for the 6 months.
C D, acting partner, £60 on the 1st of every month = £360 for the 6 months.

Capital, June 30th, 1897, A B, £30,000.
" " C D, £18,000.

2. Construct, *pro forma*, executorship accounts of the estate of A. Beta, deceased, 7th July, 1897, from the following particulars:—

Wife appointed residuary legatee.

Legacies	{	Wife ..	£10,000
		Son ..	5,000
		Daughter ..	5,000
		Executor Y	100
		" Z	100

PROPERTIES.	Valued at.	Realised
Leasehold	£1,000 ..	£1,200
Freehold	2,000 ..	2,500
Business Estate	18,000 ..	19,300
Furniture, Plate, and Household Effects	600 ..	650
Cash in house	— ..	20
Balance at bank	— ..	—
Private Account	— ..	350

Funeral and Memorial Stone	£80
Testamentary Expenses	100
Ground Rent (six months less Tax)		20

Rents from Leasehold Property (six months less Tax)	£50
Rents from Freehold Property (six months less Tax)	100

3. A J K and W R M enter into partnership on January 1st 1897, with a capital equally subscribed of £5,000. A J K takes three-fifths and W R M two-fifths, with an undertaking not to draw more than £300 each for the first two years.

Purchases (net)	..	..	..	..	£28,300	0	0
Sales (net)	..	..	..	..	30,400	0	0
Cash received on Ledger Accounts	..	..	..	..	15,860	0	0
Allowances to Buyers	..	..	..	..	40	0	0
Cash paid on Ledger Accounts	..	..	..	..	15,300	0	0
Rent, Rates, Wages and General Expenses	..	..	..	..	4,320	0	0
A J K, Private Drawings	..	..	..	..	300	0	0
W R M "	..	..	..	..	250	0	0
(Ignore Interest on Capital and Drawings in this Account.)							
Paid for new engine and boiler	..	..	..	..	600	0	0
Bills Payable	..	..	..	..	2,550	0	0
Bills Receivable	..	..	..	..	665	0	0
Stock, December 31st	..	..	..	..	4,640	0	0

The six months ending June 30th, 1898, showed transactions as follows:—

Purchases	£12,420	0	0
Sales	16,200	0	0
Cash paid on Ledger Accounts	14,200	0	0
Cash received	15,000	0	0
Allowance to Customers	50	0	0
Rents, Rates, Wages and General Expenses	2,480	0	0
Bills Payable	none outstanding.		
A J K, Private Drawings	150	0	0
W R M	130	0	0
Q D	100	0	0
Bills Receivable falling due within the half-year	940	0	0
Bills Receivable, outstanding June 30th ..	300	0	0
Bad Debts written off	40	0	0
Reserves for Bad and Doubtful	200	0	0
Written off Machinery	50	0	0
Stock, June 30th	5,290	0	0

4. It is no unusual circumstance, in some businesses, for the partners to draw salaries weekly or monthly for the part they take in working the concern.

How would you deal with such items in the final accounts? Work out an illustration where there are three partners drawing unequal salaries, but otherwise are on equal terms. Include also other private drawings against profits?

5. By the will of a testator, the executor is required to pay the elder son his share when he becomes of age, it being left to his discretion which of the securities to realise for this purpose. But he is directed not to sell the remaining investments until the younger attains his majority. How would you act under the circumstances, and show the book-keeping involved?

6. Y and Z, who are in partnership, find that they are not in a position to meet some amounts due upon acceptances. Y, having some private means, lends £1,000 to the firm, which is to bear interest, but does not partake of profit. In the event of a dissolution of partnership, what would be the position of this loan, supposing there is not enough to pay out capital in full?

FINAL EXAMINATION.—Dec., 1898.

Time allowed—one hour-and-a-half.

THE LAW RELATING TO PARTNERS AND EXECUTORS.

1. State shortly the nature of the rights and liabilities of a partner against his co-partners and the property of the firm, and compare such rights with those of a shareholder in a limited company.

2. A, B and C are partners carrying on business as A, B, C and Co. A retires from the firm, and B dies, but the business is still carried on as A, B, C and Co. Discuss the liability of A and B's executors for the debts of the firm.

3. X and Y agree to enter into partnership, the partnership to commence on the 1st February, 1899. On the 1st December, 1898, X repudiates the agreement. Advise Y as to his remedies.

4. Is a partnership debt joint, or joint and several?

5. What are the rights of vendor and the purchaser respectively of the goodwill of a business?

6. Will the Court ever, and if so in what cases, decree an account between partners when no dissolution is prayed?

7. Point out the rights and liabilities of A, B and C, who are partners in an illegal partnership.

8. What is the effect of a gift by will of articles *quæ ipso usu consumuntur*, such as wines, etc., to A for life, and after his death to B.

9. How must an executor deal with the undisposed of residue of a testator's personal estate? Has the rule always been the same?

10. X dies, leaving by his will a valuable collection of gold ornaments to A. The ornaments are found to be pledged at a pawnbrokers for £2,000. X also leaves a leasehold house to B, and a freehold farm to C. The house is mortgaged for £3,000, and the farm for £1,000. By whom must the above debts be paid, assuming there is no express direction in the will?

11. A testator bequeaths by his will to X two legacies of £100, (b) to Y one legacy for £100 and one for £200, (c) to Z a legacy of £300, and by a codicil a legacy for £300, and by another second codicil a legacy for £400. How much must the executor pay X, Y and Z respectively?

12. A testator bequeaths a legacy of £500 to A, his £500 Consols to B, his diamond ring to C, his freehold farm to D, and the residue of his real and personal estate to E. The estate is insufficient to pay all the above gifts. In what order must the executor apply them in payment of the testator's debts.

FINAL EXAMINATION.—Dec., 1898.

Time allowed—one hour-and-a-half.

THE LAW OF ARBITRATION AND AWARDS.

1. Is the award of (a) arbitrators, (b) an umpire required to be in writing under the provisions of the Arbitration Act, 1889, and within what time must each respectively be made?
2. A submission refers "all matters in dispute between the parties." Will this empower the arbitrator to adjudicate on (a) a claim by one of the parties as executor, (b) a claim of one party on behalf of his wife, (c) a claim made by one party before the arbitrator and admitted, (d) a claim made before him and abandoned?
3. State shortly the aim and the alterations in the law affected by the Arbitration Act, 1889.
4. What questions arising under the Workmen's Compensation Act, 1897, are to be settled by arbitration?

In references to consent out of Court :—

5. When will the Court give leave to revoke a submission?
6. In what cases has the Court power to appoint an arbitrator or umpire, and when may the parties supply a vacancy in the office of an arbitrator?
7. What power has the Court (i) to remit matters to the arbitrators, (ii) to enlarge the time for making the award.

In references under order of the Court :—

8. When can the Court order a reference (a) for enquiry and report, (b) for trial?
9. Is there any right of appeal from an award? If so, to whom?
10. With what powers are referees invested in such references, and to what is the report or award equivalent.

Generally :—

11. How far is the Crown bound by the provisions of the Arbitration Act, 1889?
12. What was the effect at Common Law of an agreement to refer to arbitration? How has the Common Law been modified by statute?

FINAL EXAMINATION.—Dec., 1898.

Time allowed—one hour and-a-half.

MERCANTILE LAW.

1. Explain the terms promissory note, I.O.U., stated account, settled account, deed poll, contract of record, equity of redemption, foreclosure, conditions of sale, and duress.
2. A agrees to sell to B goods for the price of £100. A afterwards refuses to carry out his agreement. Can B sue A? Give reasons.
3. A steals B's diamond ring, which is afterwards sold to C. X by false pretences obtains a gold watch from Y. The watch is afterwards sold to Z. B prosecutes A for larceny, and Y prosecutes X for false pretences. Point out the rights of B and C, and Y and Z respectively.
4. State shortly the effect of the Factors Act, 1889.
5. A agrees to sell to B some oats. B afterwards refuses to accept them on the ground that the oats supplied were new, whilst he intended and agreed to buy old oats. A sues B. A judge directs the jury that if A knew that B thought he was buying old oats, then A could not recover. Is this a correct statement of the law?
6. What is meant by crossing a cheque? What is the effect of so doing?
A draws a cheque to the order of B, and writes "not negotiable" across it. Subsequently it comes into the hands of X, who gives value for it. The cheque is dishonoured. Can X sue A or B? Give reasons.
7. To what extent are conditions printed on the back of railway or other tickets of binding force.
8. What is necessary to entitle one person to insure the life of another? May a creditor insure his debtor's life? In case the debt is paid off, what is the effect upon the policy?
9. When is presentment for payment of a bill of exchange dispensed with?
10. In what material respect does the Workmen's Compensation Act, 1897, affect the liability of employers to whom it applies?

FINAL EXAMINATION.—Dec., 1898.

Time allowed—one hour-and-a-half.

THE RIGHTS AND DUTIES OF LIQUIDATORS, TRUSTEES AND RECEIVERS.

1. The X Company agrees to amalgamate with the Y Company. In what manner would the amalgamation usually be carried out?
2. In adjusting the rights of contributories how are the surplus assets applied?
In a voluntary winding-up:—
3. In what manner can a voluntary winding-up be brought about? When does the winding-up commence?
4. What consequences ensue upon a voluntary winding-up of a company?
In a winding-up by the Court:—
5. Of whom does the committee of inspection consist? Can a member be removed? In what cases does his office become vacant?
6. An order is made for winding-up the X Company. A is the holder of 100 shares, credited as fully paid, which have been issued for a consideration other than cash. Advise the liquidator as to A's rights and liabilities.
7. What must the statement of the company's affairs contain, and by whom and within what time must it be submitted and verified?
8. What is the duty of a trustee before declaring a final dividend?
9. How may a trustee be removed from his office? What course must a trustee adopt who wishes to resign?
10. X, a member of the partnership firm X and Y, is adjudged bankrupt. What course may be adopted by the trustee of the estate of X as to debtors to the firm X and Y?
11. Is a creditor entitled to obtain from the trustee a list of the creditors of the bankrupt?
12. How must a trustee deal with unclaimed dividends?
13. A mortgages his freehold estate to B. Can B appoint a receiver in any and what cases, and if so, whose agent would the receiver be?

FINAL EXAMINATION.—Dec., 1898

Time allowed—two hours.

JOINT STOCK COMPANY AND BANKRUPTCY LAW.

1. Point out in what respects the present law governing joint stock companies is liable to be unfairly or fraudulently utilised by unscrupulous promoters.
2. Under what circumstances (if any) is a company liable for frauds committed by its directors?
3. At what period does the so-called fiduciary relation between a promoter and a company begin to exist? Assuming the relation to exist, mention some propositions of the law of agency by which such promoter would be bound.
4. State the provisions of the Companies Act for the protection of creditors with regard to a (i) registered office, (ii) register of mortgages.
5. In the formation of a company, is it necessary that the memorandum of association should be accompanied by articles of association? What provisions may, or must, articles of association contain?
6. What is meant by (i) debenture, (ii) debenture stock, (iii) covering deed, (iv) floating charge? Draft a mortgage debenture of a joint stock company to a registered holder, creating a floating security in the common form—the conditions to be endorsed on the debenture can be omitted from your answer.
7. What different courses are open to a secured creditor in bankruptcy, and in what case will the property comprised in his security be ordered to be sold.
8. Y, the wife of X, lends money to him out of her separate property. X becomes bankrupt. What are the rights of Y?
9. Point out what are, and what are not "goods" within the meaning of the possession, order, and disposition clause.

10. What are the powers of the Court for the protection of the estate of a debtor against whom a bankruptcy petition has been presented and before the petition is heard?

11. What amounts to a fraudulent preference? A fraudulent trustee replaces trust property which he has misapplied. Is this a fraudulent preference?

12. Can a foreigner be made bankrupt?

13. A obtains judgment against X for £1,000. Can the Court inquire into the consideration for such judgment? Would it make any difference to your answer if the judgment had been obtained by default or by consent.

REGULATIONS

OF THE

LIBRARY.



1.—The Library is open Daily from 10 a.m. till 4 p.m., except on Saturdays, when it closes at 1 p.m.; and is entirely closed during the month of August.

2.—Members of the Society are permitted to take out Books on making personal application, or by letter addressed to the Secretary, but the Council does not undertake the forwarding of Books to Members either through the post or otherwise.

3.—Members are not to have more than two works at a time, nor keep any Books longer than fourteen days.

4.—Works of reference, such as dictionaries, &c. are not circulated.

5.—Any Member damaging a Book shall either replace the work, or pay a fine equivalent to its value.

6.—Candidates whose applications for admission of the final or intermediate examinations have been approved by the Council, and Members of a Students'

Society, formed under the sanction of the Council, shall have the same privileges respecting the Library as admitted Members.

7.—The Secretary shall report to the Council any infringement of these regulations.

By Order of the Council,

JAMES MARTIN,

Secretary.

4, KING STREET, CHEAPSIDE,
March 24th, 1891.



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The Examinations to be held in accordance with the Bye-Laws of the Council during the year 1899 are fixed as follows:—

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TUESDAY	}	JUNE 6th and 7th.
AND		
WEDNESDAY		DECEMBER 5th and 6th.

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WEDNESDAY	}	JUNE 7th and 8th.
AND		
THURSDAY		DECEMBER 6th and 7th.

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TUESDAY	}	JUNE 6th, 7th and 8th.
WEDNESDAY		
AND		
THURSDAY	}	DECEMBER 5th, 6th and 7th.

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